

CITA ANNUAL REPORT 2024

製 衣 業 訓 練 局 年 報



CITA ANNUAL REPORT 2024

製衣業訓練局年報



製衣業訓練局
CLOTHING INDUSTRY
TRAINING AUTHORITY



Clothing Industry Training Authority
製衣業訓練局

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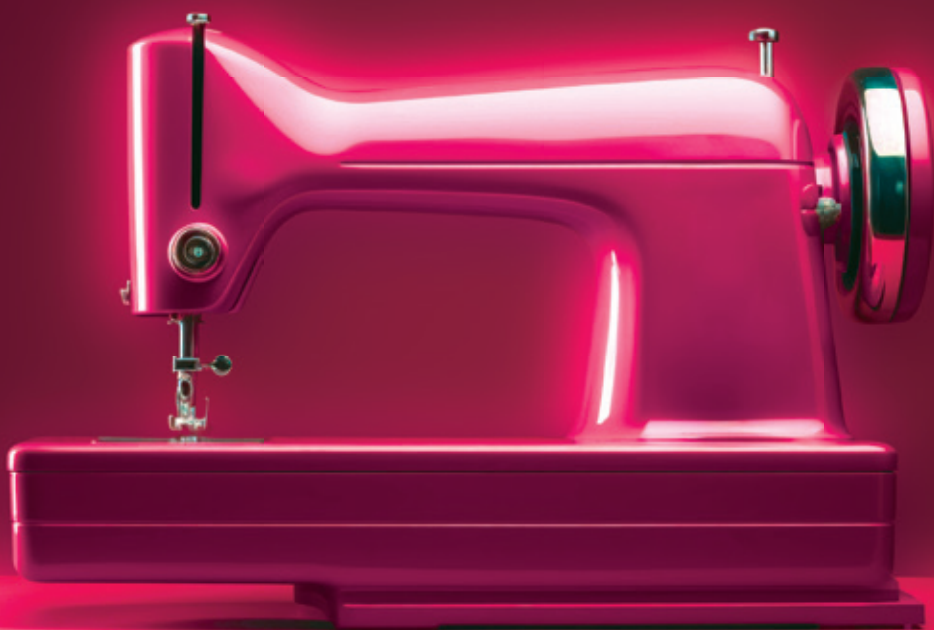
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概述

OVERVIEW



使命宣言

MISSION STATEMENT

我們的使命是要協助製衣業提升世界級的競爭水平。
我們會採用工業導向的方式，有效地加強以下服務：

- 培訓及發展管理及技術專才
- 推動健全的商業及工業運作
- 促進創科及專業技術的應用

Our mission is to assist the clothing industry to enhance its global competitiveness through the adoption of an industry-led approach to effectively strengthen our services in:

- **Training and developing management and technical professionals**
- **Promoting sound commercial and industrial practices**
- **Facilitating the application of innovation and technology**

主席序言

CHAIRMAN'S FOREWORD



鄭文德先生
Mr. CHENG Man-tak,
Richard

主席
Chairman

香港時裝界作為充滿創意與創新的蓬勃產業，在 2024 年展現出其活力和希望。香港特別行政區政府一直不遺餘力地推動行業的發展，並銳意將旗艦時尚活動「香港時裝薈」打造為首屈一指的年度盛事系列，目標定位香港為亞洲時裝設計中心。此舉標誌著我們行業發展道路上的一個重要的新里程碑。

為推動時裝業發展，訓練局於 2024 年繼續推行各種項目，例如為第 47 屆世界技能大賽「時裝技術」項目進行香港區選拔及培訓人才、營運創樣中心以協助香港時裝設計師把理念轉化為服裝樣辦，以及舉辦時尚高峰（香港）以有效促進可持續時尚趨勢、技術與最佳實踐的交流。

In 2024, the Hong Kong fashion industry stood as a dynamic blend of creativity and innovation, bustling with energy and promise. The Government of the Hong Kong Special Administrative Region has shown unwavering dedication to propelling our industry forward, evidenced by its commitment to establishing the flagship “Hong Kong Fashion Fest” as a premier annual event series which aims to position Hong Kong as a leading fashion design hub in Asia, marking a significant new milestone in our industry's journey.

To foster the development of the fashion industry, the Authority continued to engage in various projects in 2024, such as conducting the Hong Kong regional screening and training talented candidate for the “Fashion Technology” trade of the 47th WorldSkills Competition to nurture young talents, running the Sample Development Centre to help Hong Kong fashion designers transform their creative visions into samples, as well as hosting the Fashion Summit (Hong Kong) which effectively facilitated exchanges on sustainable fashion trends, technology, and best practices.

訓練局很高興香港政府給予時裝業堅定的支持，為營造有利於產業成長和發展的環境發揮了關鍵的作用。為配合政府的支持，訓練局除了舉辦一系列的課程和項目外，還積極與其他機構合作，參與協作項目，當中包括剪裁魔法師和青年毛織設計師大賽 2024，以新進的人才和構想促進香港時裝業的發展。

在跨境合作和知識共享的精神下，訓練局與廣州市紡織服裝職業學校簽署了諒解備忘錄，以建立有意義的合作夥伴關係。訓練局承諾繼續加強與其他紡織培訓學校合作，為行業的共同成長和創新邁出一步。

回顧過去的一年，我對訓練局的委員、管理層和工作人員的貢獻表示衷心的感謝。他們的共同努力對於推動訓練局向前發展和為香港時裝產業塑造更美好的未來起到了重要作用。再者，我要對香港政府、行業夥伴和合作機構表示誠摯的感謝，各方的寶貴支持使訓練局得以提供優質的課程和項目，為行業塑造更好的將來。

讓我們攜手並進，繼續開拓新視野，持續創新，培育下一代時尚傑出人才，共同踏上香港時裝業繁榮的未來之路。

At the Authority, we are delighted by the steadfast support extended by the Hong Kong Government which has played a pivotal role in facilitating a conducive environment for growth and development within the fashion sector. In line with the Government's support, the Authority, alongside our own courses and projects, actively participated in collaborative endeavours with other organisations, including the Amazing Cut and Young Knitwear Designers' Contest 2024, further enriching the fabric of our industry with fresh talent and ideas.

In a spirit of cross-border cooperation and knowledge sharing, the Authority forged a partnership through a Memorandum of Understanding with the Guangzhou Vocational School of Textile and Garment last year, which underscores our commitment to enhancing collaboration with other Textile Training Schools, paving the way for mutual growth and innovation in our field.

As we reflect on the accomplishments of the past year, I extend my heartfelt gratitude to the members, management, and staff of the Authority for their contribution. Their collective efforts have been instrumental in driving the Authority forward and shaping a brighter future for the Hong Kong fashion industry. Furthermore, I wish to express sincere appreciation to the Government, industry partners, and collaborating organisations for their invaluable support, which has enabled the Authority to deliver high-quality courses and projects that are crucial in shaping the industry's future.

Together, let us continue to chart new horizons, embrace innovation, and nurture the next generation of fashion luminaries as we embark on an exciting journey towards a prosperous future for the Hong Kong fashion industry.

總幹事工作回顧

EXECUTIVE DIRECTOR'S REVIEW



柳麗雯女士
Ms. LAU Lai-man

總幹事
Executive Director

隨著 2024 年時裝業的變化，訓練局一直持續發展，從過往一個以培訓為主的訓練中心轉變為向時尚業界提供多方面服務和支持的機構。這項轉變彰顯了我們致力於推動整個產業創新和卓越的承諾。

訓練局在 2024 年繼續致力開展各種項目，以支持時裝業的發展為目標。

為培養本地人才，訓練局在香港特別行政區政府「創意香港」的贊助支持下建立創樣中心，為業界提供一系列的服務，包括協助製作服裝原型樣辦、提供專業紙樣服務、協助制定生產製單，以及舉辦工作坊，以傳授時裝製造技術。此設施為香港時裝設計師架設重要的橋樑，透過提供所需資源和專業知識，幫助他們將設計概念轉化為切實可行的商業化服裝原型。

Reflecting on the dynamic landscape of the fashion industry in 2024, the Authority continues to evolve, transitioning from a training-centric organisation to a multifaceted entity offering comprehensive services and support to the entire fashion industry. This shift remarks our commitment to driving innovation and excellence across the industry.

The Authority has been working on various projects to support the industry.

One of our initiatives, the Sample Development Centre, stands as a testament to our dedication to nurturing local talent. Supported by the Cultural and Creative Industries Development Agency of the Hong Kong Special Administrative Region, the Sample Development Centre offers a range of services, including prototype sample making, expert pattern services, bulk production specifications, and workshops aimed at enhancing fashion production techniques. This centre serves as a crucial bridge for Hong Kong fashion designers, providing them with the necessary resources and expertise to transform their visionary designs into tangible prototypes for commercialisation.

為推動創造力，訓練局創建時裝資源中心，為時裝設計師、學生及業界專業人士提供一個擁有豐富資源的創意及學習環境。當中的多功能場地適合舉辦展覽、講座和研討會，可促進行業交流和創新，成為時裝產業的重要資源中心。此平台致力於促進創意發展和行業合作，為香港時裝業的未來發展奠定基礎。

為促進整個香港時裝界的發展，時尚高峰 (香港) 在 2024 年作為業界交流和合作的重要平台，展示了可持續時尚的最新趨勢、技術和最佳實踐。由訓練局主辦，並得到香港特別行政區政府「文創產業發展處」主要贊助，時尚高峰 (香港) 繼續匯集了行業翹楚、領袖和決策者，通過高峰會議和知識分享活動，致力於推動亞洲的可持續時尚實踐。經過多年，時尚高峰 (香港) 已成為香港時裝界的活動標誌，在推動行業的演變發揮重要的作用。

當應對 2024 年的挑戰和機遇時，訓練局始終堅守卓越和創新的承諾。在此我向主席和委員對訓練局的支持和貢獻表示衷心的感謝，亦在此特別感謝訓練局全體員工努力克服過去一年的困難，確保了項目的成功。

To drive creativity, the Authority established the Fashion Resource Centre which stands as a hub of creativity and learning, providing a wealth of resources for fashion designers, students, and industry professionals. With versatile venue for exhibitions, lectures, and workshops, the Fashion Resource Centre serves as a catalyst for industry exchange and innovation, positioning itself as a vital resource center for the industry. This platform fosters creativity and industry collaboration, laying the groundwork for the future development of Hong Kong's fashion industry.

To boost the development of the whole Hong Kong fashion community, the Fashion Summit (Hong Kong) serves as a pivotal platform for dialogue and collaboration within the industry, showcasing the latest trends, technologies, and best practices in sustainable fashion. Organised by the Authority with the lead sponsor of the Cultural and Creative Industries Development Agency of the Hong Kong Special Administrative Region, this summit continued to bring together key stakeholders, thought leaders, and decision-makers to drive sustainable fashion practices in Asia through conferences and knowledge-sharing sessions. Over the years, Fashion Summit (Hong Kong) has become a landmark event in the Hong Kong fashion industry, playing an important role in promoting the evolution of the industry.

As we navigate the challenges and opportunities of 2024, the Authority remains resolute in our commitment to excellence and innovation. I extend our heartfelt gratitude to the Chairman and members for their support and contribution to the Authority's mission. Special thanks to our staff whose hard work have been instrumental in overcoming the obstacles of the past year, ensuring the success of our projects.

活動紀要 EVENTS IN BRIEF

時尚高峰 (香港)

時尚高峰 (香港) 是以永續時尚為焦點的亞洲盛事，由香港特別行政區政府「文創產業發展處」資助，是「香港時裝薈」的節目之一。

年度亞洲時裝盛事「時尚高峰 (香港) 2024」是首屆香港時裝薈的核心活動之一，旨在匯集業界領袖，推動永續發展。它為來自世界各地的參加者提供了一個分享平台，交流永續時尚的最新趨勢、技術、最佳實踐、解決方案及機遇。本屆時尚高峰的主題是「推動永續時尚業務」，就實踐永續時尚業務進行對話和思想交流。除了 2024 年 11 月 26 日在香港故宮文化博物館舉行的國際高峰會外，時尚高峰 (香港) 還於 2024 年 11 月 27 至 28 日，在啟德 AIRSIDE 40 樓舉辦了國際時裝匯演、香港青年設計師時裝匯演以及香港品牌時裝匯演。而且，時尚高峰 (香港) 也率先於 2024 年 11 月 1 至 30 日在啟德 AIRSIDE 的 Gate 33 藝文館設立了首個「永續時尚作品快閃店」。



FASHION SUMMIT (HK)

Fashion Summit (HK) is Asia's leading sustainable fashion event funded by the Cultural and Creative Industries Development Agency as a programme of the Hong Kong Fashion Fest which is presented by the Government of the Hong Kong Special Administrative Region (HKSAR).

"Fashion Summit (HK) 2024" was one of the core events of the inaugural Hong Kong Fashion Fest as well as Asia's Leading Sustainable Fashion Event, which aimed to bring together leaders across the industry to drive change towards sustainable practices. It also played a vital role in providing a sharing platform for participants from around the world to exchange insights on the latest sustainable fashion trends, technology, best practices, solutions, and opportunities. In 2024, the theme of the Fashion Summit was "Power Up Sustainable Fashion Business", aimed at facilitating dialogue and idea exchange on practicing sustainable fashion business. In addition to the International Conference at the Hong Kong Palace Museum on 26 November 2024, the Fashion Summit (HK) also hosted an International Fashion Show on 27 November 2024, as well as the Hong Kong Young Designer Show and the Hong Kong Brand Fashion Show on 28 November 2024 at the 40/F, AIRSIDE, Kai Tak. Fashion Summit (HK) also took the lead in setting up the first sustainable fashion Pop-up shop at Gate 33 inside the renowned shopping mall at AIRSIDE from 1 to 30 November 2024.

2024.6.2-6

米蘭考察團 MILAN STUDY TOUR

「時尚高峰 (香港) 2024」在 6 月第一週組織了意大利米蘭考察團。考察團成員包括香港特別行政區政府官員、香港時尚實業家、年輕設計師和永續時尚非政府組織。考察活動包括在意中理事會基金會舉辦的被邀人士參加的互動圓桌會議，以及與米蘭領先時尚人士、品牌、設計師和學者會面，交流永續發展的見解和做法。米蘭嘉賓和時裝設計師亦被邀訪港參與了時尚高峰 (香港) 2024 國際高峰會及國際時裝匯演。

Fashion Summit (HK) 2024 organised a study tour to Milan, Italy in the first week of June. The delegates included HKSAR Government officials, Hong Kong fashion industrialists, young designers, and NGOs of sustainable fashion. The study included the interactive invitation-only Roundtable held at the Italy China Council Foundation (ICCF), and meetings to exchange sustainability insights and practices with Milan's leading fashioners, brands, designers, and academics. Milan speakers and fashion designers were invited to join the Fashion Summit (HK) 2024 International Conference and International Fashion Show.



2024.11.1-30

永續時尚作品快閃店 Sustainable Fashion Pop-up Shop

為推動時尚產業並鼓勵本地設計師培育及推廣其品牌，時尚高峰（香港）首個「時尚作品快閃店」於2024年11月1至30日登陸啟德 AIRSIDE 3樓 GATE33 藝文館，並於2024年11月4日舉行了盛大的剪綵儀式。

To promote the fashion industry and encourage local designers to cultivate and market their brands, Fashion Summit (Hong Kong) introduced its first “Fashion Summit Lifestyle Pop-up Shop”, which was held at GATE 33, AIRSIDE, Kai Tak from 1 to 30 November 2024. There was a Ribbon Cutting Ceremony at the pop-up shop on 4 November 2024.



快閃店劃分為「意大利品牌」、「香港品牌」、「香港青年設計師」、「時尚 AI 相片展」及「剪裁魔法師」等五大展區。除了展出新銳年輕設計師的永續時尚系列和以真人模特服裝結合 AI+ 打造的突破性的時尚攝影，香港電視史上第一個本土時裝設計比賽真人秀《剪裁魔法師》入圍作品亦首度公開亮相。超過 5000 名觀眾近距離欣賞了過百套前沿設計、預購了時尚單品，並了解了不同國家和地區的設計師是如何透過時裝詮釋個人情懷及香港文化。

The pop-up shop featured five exhibition areas including “Italian Brands”, “Hong Kong Brands”, “Hong Kong Young Designers”, “Fashion AI Photo Exhibit” and “Amazing Cut”. In addition to showcasing sustainable fashion designs by young emerging designers and groundbreaking fashion photography created with real models combined with AI+, the pop-up shop also displayed designs by finalists of Amazing Cut, Hong Kong’s first fashion design reality TV competition show. Visitors had the opportunity to see over 100 cutting-edge designs up close, pre-order fashion items, and experience how designers from different countries and regions interpret their personal views and Hong Kong culture through fashion. There were over 5,000 attendees to the pop-up shop in November.



2024.11.26-28

時尚高峰 (香港) 2024 Fashion Summit (HK) 2024

國際高峰會首次在於西九文化區的香港故宮文化博物館中舉行。

It was the first time for the International Conference to be relocated to the Hong Kong Palace Museum (HKPM) in the West Kowloon Cultural District.

2024.11.26

國際高峰會 International Conference

時尚高峰 (香港) 於 2024 年 11 月 26 日在香港故宮文化博物館舉行為期一天的國際高峰會，獲得業界及公眾的熱烈迴響。此活動旨在引入創新的永續時尚概念，同時鞏固香港作為創意時尚中心的地位。會議匯集了 30 多位全球時裝界翹楚、知名學者、商界、非政府組織及傳媒代表，共同探討創新的永續解決方案。而且，組委會有幸邀請意大利成為了今年活動的合作夥伴國家，以及還邀請了香港特別行政區政府副財政司司長黃偉綸先生，GBS，JP 主持會議開幕。會議出席人數超過 1400 人。

The 1-day International Conference held at the Hong Kong Palace Museum on 26 November 2024 received an enthusiastic response from the industry and the public. The event aimed to introduce innovative sustainable fashion concepts while strengthening Hong Kong's position as a creative fashion hub. The International Conference brought together over 30 overseas and local experts from political, business, academic, and public sectors to explore innovative sustainable solutions. We were honoured to have Italy as the Partner Country this year and invited Mr. WONG Wai-lun, Michael, GBS, JP, Deputy Financial Secretary for the HKSAR Government to officiate the opening of the conference, followed by a plenary session and 6 Panel discussion sessions. There were over 1,400 attendees at the conference.





2024.11.27-28

時裝匯演

The Fashion Shows

在 2024 年 11 月 27 至 28 日，時尚高峰 (香港) 2024 於啟德 AIRSIDE 40 樓舉辦了 3 場以昔日香港為主題的時裝匯演，雲集 15 位來自中國內地、中國香港、柬埔寨、意大利及俄羅斯的頂尖及新晉設計師。

Fashion Summit (Hong Kong) 2024 staged 3 fashion shows from 27 to 28 November 2024 at the 40/F, AIRSIDE, Kai Tak with the theme of Hong Kong's nostalgic past, bringing together 15 leading and emerging designers from the Mainland China, Hong Kong China, Cambodia, Italy, and Russia.

國際時裝匯演

在 2024 年 11 月 27 日，主題為「穿越時空」的國際時裝匯演吸引了 415 名觀眾。文化體育及旅遊局副局長劉震先生，JP 和文創產業專員曾昭學先生，JP 為國際時裝匯演拉開序幕，共同慶祝由來自俄羅斯、意大利、柬埔寨、中國內地和中國香港的多位著名設計師以主題「穿越時空」為靈感創作的最新可持續時裝系列。

The International Fashion Show

The International Fashion Show of the theme “Time Traveller” held on 27 November 2024 attracted 415 participants. Mr. LAU Chun, Raistlin, JP, Under Secretary for Culture, Sports and Tourism, Culture, Sports and Tourism Bureau, and Mr. TSANG Chiu Hok, Victor, JP, Commissioner for Cultural and Creative Industries, Culture, Sports and Tourism Bureau officiated the opening of the International Fashion Show and celebrated the latest sustainable fashion collections created by various renowned designers from Russia, Italy, Cambodia, Mainland China, and China Hong Kong, all inspired by the theme “Time Traveller”.



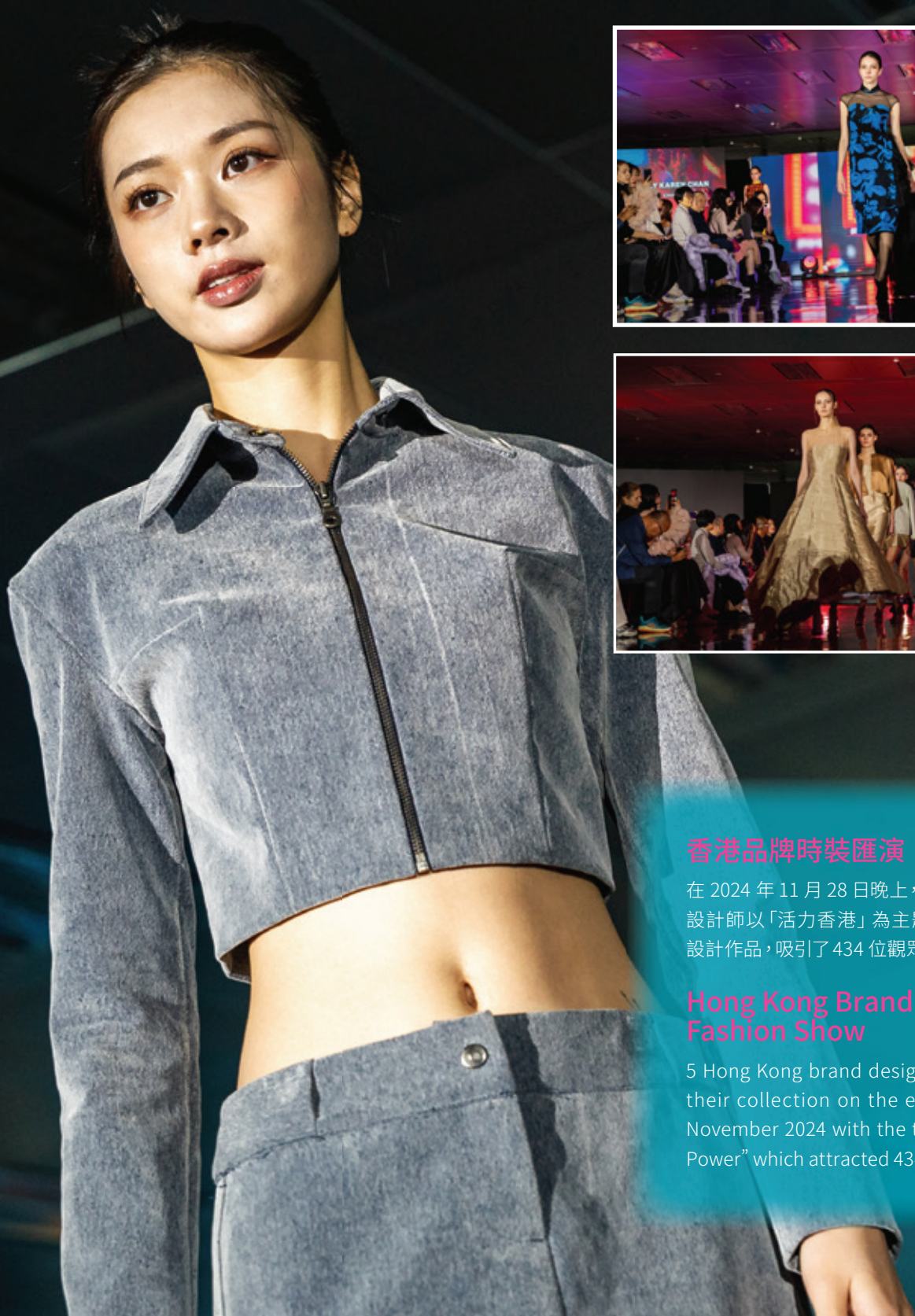
香港青年設計師時裝匯演

在 2024 年 11 月 28 日下午，5 位香港青年設計師以「時光倩影」為主題進行了時裝匯演，共吸引了 421 人參加。

Hong Kong Young Designer Fashion Show

5 Hong Kong young designers performed their fashion collection with the theme “Capture the Time” at noon time of 28 November 2024 and received 421 attendees.





香港品牌時裝匯演

在 2024 年 11 月 28 日晚上，5 位香港品牌設計師以「活力香港」為主題展示他們的設計作品，吸引了 434 位觀眾。

Hong Kong Brand Fashion Show

5 Hong Kong brand designers showed their collection on the evening of 28 November 2024 with the theme “Local Power” which attracted 434 audiences.



3 場秀呈獻多達 180 套融合永續時尚與歷史文化的時裝作品。配合生成式人工智能創造的舞台背景，引領公眾走進時光隧道，享受滿載文化底蘊與視覺震撼的時裝盛宴。這項活動亦啟發了業界及公眾探索可持續時裝的無限可能性，為香港的新趨勢鋪路。

The 3 shows featured up to 180 creations that combined sustainable fashion, history, and culture. With a stage created by generative artificial intelligence (AI), the events took audiences into a time tunnel to enjoy a visually stunning fashion celebration of cultural heritage. The initiative also inspired the industry and the public to explore the endless possibilities of sustainable fashion, paving the way for a new trend in Hong Kong.

世界技能大賽及相關活動 WORLDSKILLS COMPETITION AND RELATED ACTIVITIES

「世界技能大賽」被譽為「技能界的奧林匹克」，每 2 年舉辦 1 次，旨在通過技能競賽，促進青年人職業技能的提升，加強各地區在職業技能領域的交流，通過技能競賽促進職業技能教育培訓發展。

The competition, also known as the “Olympics of Skills”, is organised every 2 years and aims to promote vocational skills among young people, enhance regional exchanges in the field of vocational skills, and facilitate the development of vocational and professional education and training through skills competitions.



2024.5.25

2024 全港少年技能競賽 - 時裝科技

HONG KONG JUNIOR SKILLS COMPETITION 2024 - FASHION TECHNOLOGY

2024 全港少年技能競賽旨在讓中學生通過技能訓練及比賽，認識技能及世界技能大賽。而製衣業訓練局作為「時裝科技」競賽項目的合辦機構，全港少年技能競賽於 2024 年順利舉行。

2024 全港少年技能競賽分為初中組及高中組，參賽者先通過「時裝科技」項目簡介、訓練、預賽及進階訓練，再於 2024 年 5 月 25 日在九龍灣訓練中心進行決賽。初中組參賽者需運用 3D 服裝軟體，配合指定的面料和標誌，設計兩套男女正裝。而高中組參賽者則需運用所提供布料，以立體剪裁技巧，在人體模型上製作出指定款式的連身裙初型，並完成連身裙的後背設計。最終，各組別中有 3 名優勝者贏得比賽。

The Hong Kong Junior Skills Competition 2024 aimed to introduce skills and WorldSkills Competition to secondary school students. Clothing Industry Training Authority (CITA) was the co-organiser of the “Fashion Technology” competition which was held in 2024.

The Hong Kong Junior Skills Competition 2024 was divided into Junior Secondary Group and Senior Secondary Group. Candidates had the briefing, training, screening test, and advanced training before the final competition that was held on 25 May 2024 at Kowloon Bay Training Centre of CITA. Competitors of the Junior Secondary Group were required to use 3D software to design two sets of formal wear for men and women with the designated fabric type and logo. Competitors of the Senior Secondary Group were required to demonstrate the techniques of draping by creating a mock-up dress on the calico and completing the back design of the dress with the fabric provided. In the end, there were three winners from each group of the competition.



2024.7.25-29

2024 年中國時裝技術國際邀請賽 (廣州) 2024 FASHION TECHNOLOGY INTERNATIONAL COMPETITION OF CHINA (GUANGZHOU)

為備戰 2024 年法國里昂第 47 屆世界技能大賽，2024 年中國時裝技術國際邀請賽 (廣州) 於 7 月 25-28 日在廣州市舉行。參賽國家和地區包括法國、澳大利亞、中國、中國香港和中國澳門。

由製衣業訓練局培訓的中國香港區選手戴熙琳 (Helen) 在 2024 國際邀請賽 (廣州) 世界技能大賽「時裝技術項目」中，以創意的設計和精湛的製作技巧，榮獲銀牌。熙琳的卓越表現不僅為香港增光，也展示了製衣業訓練局培育高技術人才的實力。

To prepare for the 47th WorldSkills Competition in Lyon, France in 2024, the 2024 Fashion Technology International Competition of China (Guangzhou) was held in Guangzhou from 25 to 28 July. Participating countries and regions include France, Australia, China, Hong Kong China, and Macau China.

Tai Hei Lam, Helen, a Hong Kong China's representative trained by CITA, participated in the 2024 International Invitational (Guangzhou) WorldSkills Competition in Fashion Technology. With her creative designs and superb craftsmanship, Helen won the silver medal. Helen's outstanding performance not only brought honour to Hong Kong but also demonstrated CITA's training capability in nurturing high-skilled talent.





2024.9.10-15

世界技能大賽：時裝科技 WORLDSKILLS COMPETITION: FASHION TECHNOLOGY

第 47 屆「世界技能大賽」於 2024 年 9 月
在法國里昂舉行，共有 25 個來自不同國
家及地區選手參與「時裝科技」項目。

中國香港代表戴熙琳被選拔參加此屆
賽事，並獲頒優異獎章。戴熙琳 (Helen) 對
時裝設計有濃厚興趣，更立志投身時裝行
業發展。她為了準備今次比賽而停學一年，
並每天於製衣業訓練局接受密集式訓練，
以備戰世界技能大賽。

The 47th WorldSkills Competition took place in Lyon, France in
September 2024. Participants from 25 different countries and
regions competed in the "Fashion Technology" trade.

Hong Kong China's representative, Tai Hei Lam, Helen joined
this year's competition and was awarded the Medallion.
Helen has a passion for fashion design and hopes to pursue a
career in the fashion industry. She took a year off from school
and has undergone intensive training by the Clothing Industry
Training Authority in preparation for the competition.

2024.7.31

共創明 Teen 計劃 - 實現服裝設計工作坊 STRIVE AND RISE PROGRAMME – IMPLEMENTING FASHION DESIGN WORKSHOP

由香港青年工業家協會、新家園協會及製衣業訓練局合辦的「共創明 Teen 計劃 – 實現服裝設計工作坊」在 2024 年 7 月 31 日圓滿舉行。

是次活動行程豐富，吸引了眾多學生參與。活動由香港青年工業家協會副會長暨教育及培訓委員會會長吳慧君女士及製衣業訓練局總幹事柳麗雯女士致詞揭開序幕。

隨後，學生們透過設計師的分享、繪畫紙樣及車縫示範等體驗活動，深入了解行業如何將設計概念變為可穿的服裝。此外，學生們還有機會運用 3D CAD 軟件設計並製作虛擬服裝。這次工作坊能增強學生們對時裝業的認識，探索未來更多的發展潛力。

On 31 July 2024, the “Strive and Rise Programme – Implementing Fashion Design Workshop”, co-organised by the Hong Kong Young Industrialists Council, the New Home Association, and the Clothing Industry Training Authority, was successfully held.

The event featured a rich itinerary and attracted numerous students. It commenced with opening speeches by Ms. Jackie Ng, Vice President of the Hong Kong Young Industrialists Council and Chairman of the Education and Training Committee, and Ms. LAU Lai-man, Executive Director of the Clothing Industry Training Authority.

Following the speeches, students engaged in various experiential activities, including designer-sharing sessions, pattern drawing, and sewing demonstrations, gaining a deeper understanding of how industry professionals transform design concepts into wearable garments. Additionally, students had the opportunity to use 3D CAD software to design and create virtual clothing. This workshop enhanced students’ understanding of the fashion industry and inspired them to explore further development opportunities in the future.



2024.8.19

共創明 Teen 計劃 - 星級導師活動： 設計共享新 Teen 地 STRIVE AND RISE PROGRAMME - SHARING OF STAR MENTORS: A JOURNEY TO FASHION DESIGN

製衣業訓練局於 8 月 19 日與亞洲新一代創意設計協會合辦「共創明 Teen 計劃 - 星級導師活動」，節目包括分享環節、導賞遊和工作坊等，吸引了過百名「共創明 Teen 計劃」學員及師友出席。當日，勞工及福利局局長孫玉菡先生，JP 親臨製衣業訓練局參與活動和致開幕辭，著名設計師兼製衣業訓練局委員何國鉦先生亦與大家分享自己的時裝設計經驗與心路歷程，讓出席的初中生更深入認識時裝設計行業。各位初中生亦參觀了九龍灣訓練中心的設施（例如：創樣中心、數碼服裝實驗室、時裝製作工場、鞋類製作工場、時裝資源中心），並學習利用廢布自家設計製作旗袍書籤，從中體驗香港紡織及製衣業故事，認知時裝業正邁向可持續時尚。

On 19 August 2024, the Clothing Industry Training Authority co-organised with Asian New Generation Creativity Design Association a “Sharing of Star Mentors” activity of “Strive and Rise Programme”. The event consisted of sharing session, guided tour, workshop, etc. More than hundred mentees and mentors of the “Strive and Rise Programme” were attracted to attend the event. It was our honour to have invited Mr. SUN Yuk Han, Chris, JP, Secretary for Labour and Welfare, to participate the event and deliver welcome remarks. Mr. Dorian Ho, renowned fashion designer cum CITA Member, also shared his stories of fashion design and fashion career path with the mentees so as to enhance the secondary students’ interests in fashion design field. There was also a guided tour to visit facilities at the Kowloon Bay Training Centre (e.g. Sample Development Centre, Digital Fashion Lab, Fashion Production Workshops, Footwear Workshop, Fashion Resource Centre), and DIY workshop on upcycling garment wastes, which allowed the participated youngsters to learn more about the garment and textiles industry and sustainable fashion.



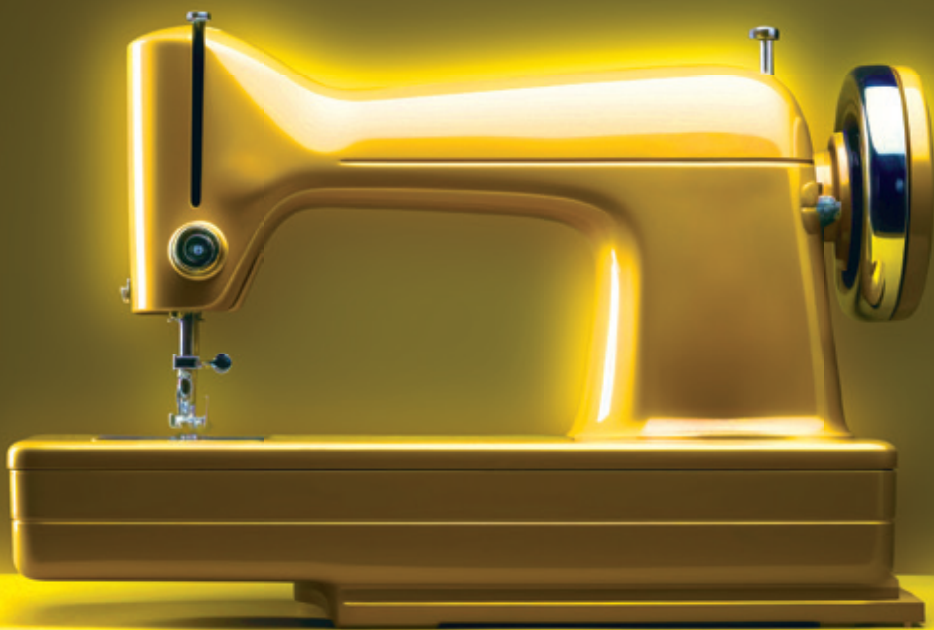
2024.8.26

遊 FRC 探索 3D 時尚世界 FASHION TECH EXPERIENCE TOUR

製衣業訓練局於 8 月 26 日與亞洲新一代創意設計協會合辦設計系大專生參觀活動，由 Style3D 代表與學生分享人工智能於時裝業的應用，再由製衣業訓練局團隊帶領學生參觀於 2024 年 4 月新成立的時裝資源中心 (FRC)，並學習使用 FRC 的數碼打印機印製自己設計的 T 恤，共吸引了 20 名師生出席。

On 26 August 2024, the Clothing Industry Training Authority co-organised a design student visit activity with Asian New Generation Creativity Design Association. Representative of Style3D shared with the students the application of artificial intelligence (AI) in the fashion industry. There was also a guided tour to Fashion Resource Centre (FRC) which was newly established in April 2024. During the tour, the students experienced using the digital printer at FRC to print their own designed T-shirt. The student visit activity successfully attracted 20 tertiary students and their teachers to participate.





企業治理

CORPORATE
GOVERNANCE



訓練局委員

MEMBERS OF THE AUTHORITY



鄭文德先生 (主席)
Mr. CHENG Man-tak, Richard
(Chairman)
香港製衣業總商會代表
representing The Federation of Hong Kong
Garment Manufacturers



陳敬德先生
Mr. CHAN King-tak, Kenneth
香港製衣業總商會代表
representing The Federation of Hong Kong
Garment Manufacturers



陳永安先生
Mr. CHAN Wing-on, Milton
香港毛織出口廠商會有限公司代表
representing the Hongkong Knitwear
Exporters & Manufacturers Association Ltd.



何國鉦先生
Mr. HO Kwok-ching, Dorian
非相關商會人士
Lay Member



簡志偉教授
Prof. KAN Chi-wai
職業訓練局時裝及紡織業訓練委員會代表
representing the Fashion and Textile
Training Board of the Vocational Training
Council



羅正杰先生
Mr. LAW Ching-kit, Bosco
職業訓練局時裝及紡織業訓練委員會代表
representing the Fashion and Textile
Training Board of the Vocational Training
Council



吳慧君女士
Ms. NG Wai-kwan, Jacqueline
香港工業總會代表
representing the Federation of Hong Kong
Industries



曾洋子女士
Ms. TSANG Yeung-tsz, Angie
勞工及福利局常任秘書長代表
representing the Permanent Secretary for
Labour and Welfare



黃燕芳女士
Ms. WONG Yin-fong, Yonnie
由職業訓練局執行幹事提名
nominated by the Executive Director of the
Vocational Training Council



陳育懋博士
Dr. CHAN Yuk-mau, Eddie
香港製衣廠同業公會代表
representing the Hong Kong Garment
Manufacturers Association Ltd.



張璇菲女士
Ms. CHEUNG Suen-fei, Anne
香港製衣廠同業公會代表
representing the Hong Kong Garment
Manufacturers Association Ltd.



方淑君女士
Ms. FANG Suk-kwan, Katherine
香港羊毛化纖針織業廠商會代表
representing the Hong Kong Woollen
and Synthetic Knitting Manufacturers'
Association Ltd.



梁銘惠先生
Mr. LEUNG Ming-wai, Alan
香港出口商會代表
representing The Hong Kong Exporters'
Association



廖安琪女士
Ms. Angela LIU
工業貿易署署長代表
representing the Director-General of
Trade and Industry



駱百強先生
Mr. LOK Pak-keung, Robert
香港中華廠商聯合會代表
representing The Chinese Manufacturers'
Association of Hong Kong



胡月容女士
Ms. WU Yuet-yung
職工會代表
representing Trade Union



楊敏賢女士
Ms. YANG Ming-yen, Teresa
香港總商會代表
representing The Hong Kong General
Chamber of Commerce



卸任委員
Retired Member
(2024 年 12 月 23 日生效)
(w.e.f. 23 December 2024)
黃品謙先生
Mr. WONG Pan-him, Stanley
勞工及福利局常任秘書長代表
representing the Permanent
Secretary for Labour
and Welfare

訓練局組織

STRUCTURE OF THE AUTHORITY

製衣業訓練局於 1975 年 9 月，依據工業訓練（製衣業）條例成立。該法例第 5 項訂明訓練局之職責如下：

1. 為製衣業提供訓練課程；
2. 為訓練課程設立及維持工業訓練中心；
3. 協助完成訓練課程的人就業；
4. 就徵款率作出建議。

訓練局須由十七名委員組成，其中為：

- 香港製衣業總商會所提名的人兩名；
- 香港製衣廠同業公會所提名的人兩名；
- 職業訓練局時裝及紡織業訓練委員會所提名的人兩名；
- 香港工業總會所提名的人一名；
- 香港中華廠商聯合會所提名的人一名；
- 香港羊毛化纖針織業廠商會所提名的人一名；
- 香港出口商會所提名的人一名；
- 香港總商會所提名的人一名；
- 香港登記並與製衣業有關的職工會內擔任幹事的人一名；
- 職業訓練局執行幹事所提名的人一名；
- 香港毛織出口廠商會有限公司所提名的人一名；
- 公職人員兩名；及
- 並非公職人員及與上述各機構並不相關的人一名。

The Clothing Industry Training Authority was established by statute in September 1975 according to the Industrial Training (Clothing Industry) Ordinance. The functions of the Authority as defined in Section 5 of the Ordinance are:

1. to provide training courses for the clothing industry;
2. to establish and maintain industrial training centres;
3. to assist in the placement of persons completing training courses;
4. to make recommendations with respect to the rate of levy.

The Authority shall consist of 17 members of whom :

- Two shall be persons nominated by The Federation of Hong Kong Garment Manufacturers;
- Two shall be persons nominated by the Hong Kong Garment Manufacturers Association Ltd.;
- Two shall be persons nominated by the Fashion and Textile Training Board of the Vocational Training Council;
- One shall be a person nominated by the Federation of Hong Kong Industries;
- One shall be a person nominated by The Chinese Manufacturers' Association of Hong Kong;
- One shall be a person nominated by the Hong Kong Woollen and Synthetic Knitting Manufacturers' Association Ltd.;
- One shall be a person nominated by The Hong Kong Exporters' Association;
- One shall be a person nominated by The Hong Kong General Chamber of Commerce;
- One shall be a person who holds office as an official of a trade union which is registered in Hong Kong and connected with the clothing industry;
- One shall be a person nominated by the Executive Director of the Vocational Training Council;
- One shall be a person nominated by the Hongkong Knitwear Exporters & Manufacturers Association Ltd.;
- Two shall be public officers; and
- One shall be a person, not being a public officer or person connected with any of the organisations as mentioned above.

委員會 COMMITTEES

訓練局為了達成其職責與目標，在其十七名委員中組成五個委員會，負責專門工作。委員會可以選拔局外人士參加委員會會議，以期提供專業意見。

各委員會負責監察影響著訓練局運作的各項範疇。訓練局全體委員舉行了兩次訓練局會議，探討訓練局的未來路向，並擬出應對方略。

訓練局的委員將會繼續監察訓練局的資源運用及運作，並積極配合業界的發展路向，推動本港發展為亞太區的時裝設計開發中心及採購樞紐。

To enable the Authority to better discharge its functions and achieve its objectives, five committees were appointed from among its 17 members to take responsibilities of specific functions. Committees were empowered to co-opt any person whose professional advice is expected.

The Committees oversee specific issues that may affect the operation of the Authority. The Authority held two meetings to deliberate its way forward and set forth the related strategies to cope with future changes.

The Committees will continuously pledge to monitor the effectiveness of allocation of resources and the efficiency of the operation of the Authority. In the long run, the Committees aspire the Authority as a major change agent to assist Hong Kong to become the fashion design, development and trading hub in the Asia Pacific Region.

財務委員會

鄭文德先生（主席）
陳敬德先生
陳永安先生
簡志偉教授
駱百強先生
吳慧君女士
曾洋子女士

Committee on Finance

Mr. CHENG Man-tak, Richard (Chairman)
Mr. CHAN King-tak, Kenneth
Mr. CHAN Wing-on, Milton
Prof. KAN Chi-wai
Mr. LOK Pak-keung, Robert
Ms. NG Wai-kwan, Jacqueline
Ms. TSANG Yeung-tsz, Angie

委員會職權：

1. 與政府磋商發展基金貸款事宜；
2. 預備每年之收支預算；
3. 負責有關訓練局暫不需用資金之投資事宜；及
4. 就其他有關財務方面之事宜，向訓練局提供意見。

Terms of Reference:

1. To negotiate with the Government on loans for development;
2. To prepare annual estimates of income and expenditure;
3. To be responsible for the investment of the Authority's funds which are not immediately required; and
4. To advise the Authority on any other financial matters referred to it by the Authority.

建築事務發展委員會

陳永安先生 (主席)
陳育懋博士
駱百強先生
吳慧君女士
曾洋子女士

委員會職權：

1. 與政府磋商撥地興建訓練中心之條件；
2. 與負責興建訓練中心之建築師保持聯絡；及
3. 負責訓練中心落成後有關建築方面之事宜。

課程及設備委員會

楊敏賢女士 (主席)
簡志偉教授
梁銘惠先生
廖安琪女士
黃燕芳女士
胡月容女士

委員會職權：

1. 決定開辦之訓練課程及選購所需設備及物料，及製成品之處理問題；
2. 負責有效率地推行各項訓練課程；
3. 維持訓練中心督導水準；及
4. 輔導有關學員受訓完畢就業之事宜。

Committee on Building Development

Mr. CHAN Wing-on, Milton (Chairman)
Dr. CHAN Yuk-mau, Eddie
Mr. LOK Pak-keung, Robert
Ms. NG Wai-kwan, Jacqueline
Ms. TSANG Yeung-tsz, Angie

Terms of Reference:

1. To negotiate with the Government on land grant for Training Centres;
2. To liaise with the architect responsible for the building of the Centres; and
3. To be responsible for matters relating to the buildings after completion.

Committee on Courses and Equipment

Ms. YANG Ming-yen, Teresa (Chairman)
Prof. KAN Chi-wai
Mr. LEUNG Ming-wai, Alan
Ms. Angela LIU
Ms. WONG Yin-fong, Yonnie
Ms. WU Yuet-yung

Terms of Reference:

1. To decide the training courses to be run, necessary equipment and materials to be purchased, and the disposal of finished products;
2. To be responsible for the efficient operation of the training courses;
3. To maintain the standard of instruction; and
4. To advise on and monitor the placement of trainees upon completion of training courses.

公共關係委員會

何國鉦先生（主席）
張璇菲女士
方淑君女士
簡志偉教授
楊敏賢女士

委員會職權：

1. 向訓練局提供有關宣傳計劃之建議；
2. 草擬一份宣傳費用支出預算；
3. 按訓練局主席之指示，視乎需要而增辦其他活動；及
4. 舉辦訓練局所指派之其他活動。

職員編制委員會

方淑君女士（主席）
陳敬德先生
陳永安先生
陳育懋博士
張璇菲女士
黃燕芳女士

委員會職權：

1. 負責職員招聘事宜，包括訓練局職員之聘用，薪酬及其他服務條件等；
2. 決定其他有關人事方面之事宜；及
3. 在需要時與政府磋商有關借調政府人員之事宜。

Committee on Public Relations

Mr. HO Kwok-ching, Dorian (Chairman)
Ms. CHEUNG Suen-fei, Anne
Ms. FANG Suk-kwan, Katherine
Prof. KAN Chi-wai
Ms. YANG Ming-yen, Teresa

Terms of Reference:

1. To make recommendations to the Authority on publicity programme;
2. To propose an estimate of expenditure for publicity;
3. On the advice of the Authority's Chairman, to initiate additional activities as appropriate; and
4. To undertake such other activities as the Authority may direct.

Committee on Staff Establishment

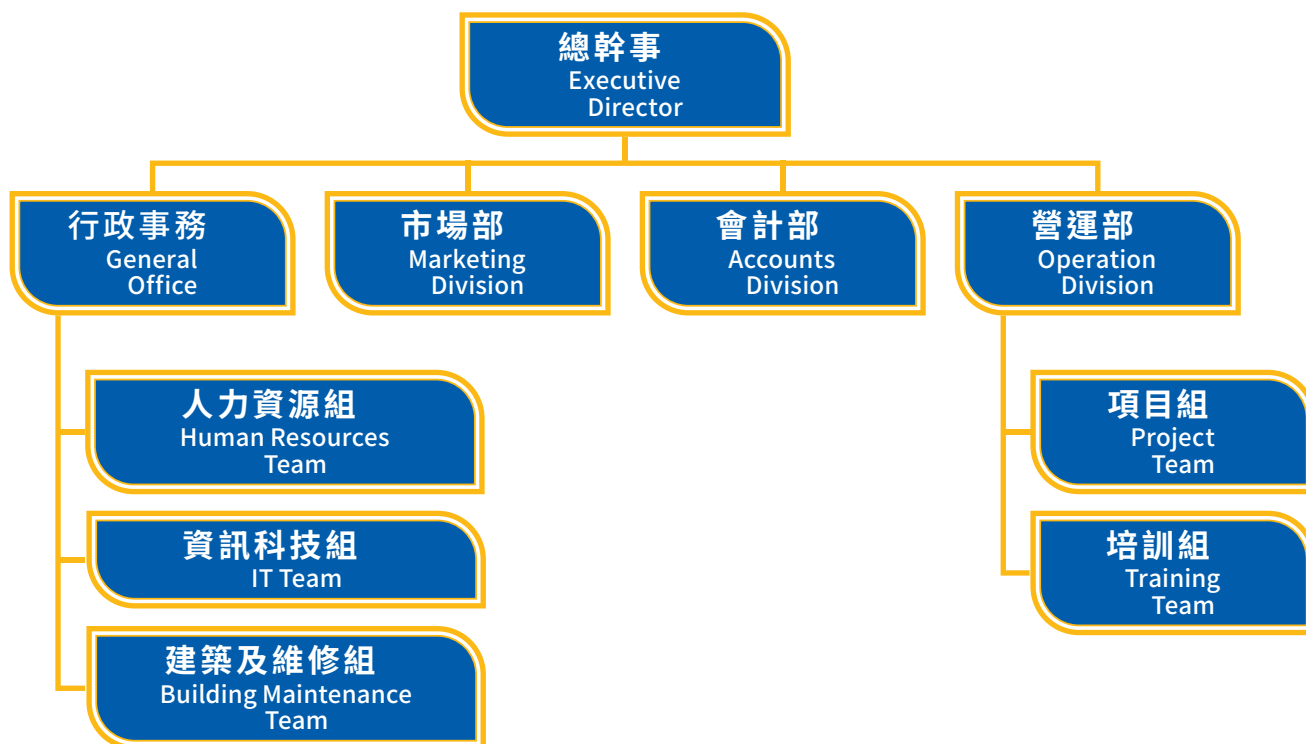
Ms. FANG Suk-kwan, Katherine (Chairman)
Mr. CHAN King-tak, Kenneth
Mr. CHAN Wing-on, Milton
Dr. CHAN Yuk-mau, Eddie
Ms. CHEUNG Suen-fei, Anne
Ms. WONG Yin-fong, Yonnie

Terms of Reference:

1. To be responsible for staffing matters including the recruitment, salary and other conditions of service for the Authority's staff;
2. To decide any other personnel matters; and
3. To negotiate, when necessary, with Government on the secondment of officers from the civil service.

組織架構及職員

ORGANISATIONAL STRUCTURE AND STAFF

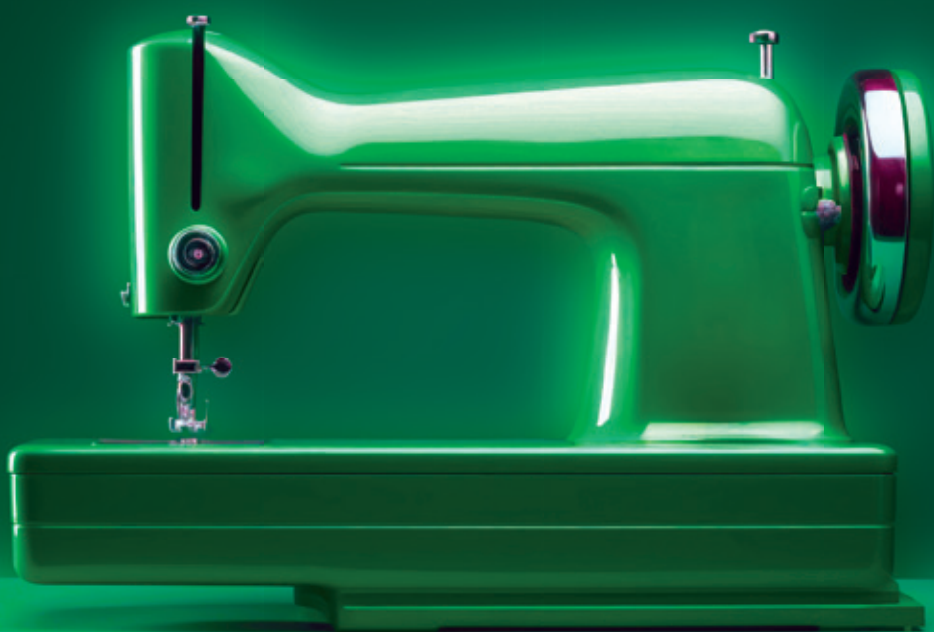


訓練局於年底的全職及兼職員工總數分別為 43 及 4 人，另外有 36 名講師以非全職方式負責工作坊及培訓課程的教授。

訓練局致力為員工提供各式各樣的培訓機會，如學術課程、網上學習、內部和外部課程，以及技能工作坊。修讀學位課程的員工可獲得部分資助，而參與其他技術和專業培訓的員工則可獲得全額資助。2024 年共有 7 名員工參與了 8 種不同的培訓項目。

The Authority had a total of 43 and 4 full-time and part-time staff members respectively by the end of the year. On the other hand, there were 36 part-time lecturers responsible for teaching workshops and training courses.

The Authority is committed to offering its staff with a wide variety of training opportunities such as academic courses, online learning modules, internal and external programmes, and skills workshops. Partial financial support is accessible for staff enrolled in degree programmes, whereas full financial backing is provided for other technical and professional training. In 2024, a total of 7 employees engaged in 8 different training programmes.



我們的服務

OUR SERVICES



學員 TRAINEE

訓練局開辦的課程旨在為學員裝備專業知識和技能，以促進其在職場的表現和發展。除此之外，訓練局亦提供一些短期課程，以協助學員迅速提升特定的技能。

訓練局的課程設計可滿足不同學員的需求，當中包括專業人士及剛進入職場的新手。學員可以選擇全日制或兼讀制課程，以配合自己的時間安排。另外，訓練局還提供現代化的教室、工場和電腦實驗室，讓學員享有優質的學習環境和設施。

訓練局亦積極與業界合作，以確保課程內容符合現今市場的需求。學員可以參加訓練局舉辦的各種活動，如工作坊和講座，以提高其對職場趨勢的了解和就業機會。

The Authority delivers courses designed to equip trainees with professional knowledge and skills, fostering their performance and growth within the workplace. The Authority provides short courses for rapid skill enhancement as well.

The courses cater to a diverse range of trainees, accommodating both experienced professionals and newcomers to the workforce. Trainees can opt for full-time or part-time courses to suit their schedules. The Authority provides modern classrooms, workshops, and computer laboratories to ensure a high-quality learning environment for trainees.

Collaborating with industry partners, the Authority ensures that course content remains aligned with current market demands. Trainees can engage in various activities such as workshops and seminars to gain valuable insights into career trends and job prospects.

於 2024 年，共 4,453 名的學員接受訓練局的培訓，以下是各課程的人數分佈：

In 2024, a total of 4,453 trainees engaged in the programmes at the Authority. The breakdown of trainees for each programme type is summarised below:

課程類別 PROGRAMME TYPE

培訓人數 NUMBER OF TRAINEES

訓練課程
Training Programmes

1,192

企業培訓
Corporate Training

153

研討會／工作坊
Seminars / Workshops

3,108

總計
Total

4,453

訓練課程 TRAINING PROGRAMME

在 2024 年，訓練局提供了一系列為相關行業從業員及有興趣人士而設的全日制及兼讀制課程，以更新和提升學員的知識和技能，並增強他們在市場上的競爭力。除了學歷課程外，訓練局還提供非學歷課程，以便在職人士和有興趣人士在短期內學習特定知識或技能。

In 2024, the Authority provided a series of full-time and part-time programmes which were designed for practitioners in related fields and interested students, aiming to refresh and elevate their expertise and capabilities to increase their effectiveness and competitiveness in the industry. In addition to the award-bearing programmes, the Authority offered non-award-bearing courses for in-service personnel and interested students to acquire specific knowledge or skills in a short timeframe.

數碼時裝設計高級文憑

由 2019 年起，香港都會大學李嘉誠專業進修學院和訓練局合辦本課程。此課程為兩年全日制，並獲政府「指定專業／界別課程資助計劃」(SSSDP) 資助。課程旨在培養學員的創意思維，同時教授數碼時裝設計的專業知識和技巧。透過數碼取向的時裝設計及創意，學員可掌握數碼時裝紙樣製作、數碼時裝紙樣剪裁和製作虛擬時裝展技術。

Higher Diploma in Digital Fashion Creation

Since 2019, this higher diploma programme has been jointly offered by the Authority and Li Ka Shing School of Professional and Continuing Education of the Hong Kong Metropolitan University. It is a two-year full-time programme subsidised by the government under the Study Subsidy Scheme for Designated Professions/Sectors (SSSDP) and aims to foster a creative mindset and equip students with technical competencies for the creation of fashion-related products. Through the digital approach to fashion design and creation, students will be able to learn and practice skills in digital pattern-making for fashion, digital pattern-cutting for fashion and virtual fashion show.

服裝創製技術文憑

服裝產品開發文憑

訓練局提供已納入持續進修基金的資歷架構第 3 級課程。學員須於 18 個月內完成 12 個單元。這兩個課程分別讓學員學到服裝創製的實用技能（剪裁和縫製）和開發具有商業用途和技術可行性的服裝產品的能力。

Diploma in Fashion Creation Technology

Diploma in Fashion Product Development

The Authority provided QF level 3 diploma programmes in the Continuing Education Fund (CEF). Students have to complete 12 modules in 18 months. These two programmes equip students with technical competence in fashion clothing creation (cut and sewn), and competence in developing fashion products that are commercially and technically viable respectively.

鞋履證書

此證書課程包含兩個單元，分別為製鞋工藝和鞋履皮革。學員可學到用皮革製作鞋履的知識和技術。

短期課程

訓練局亦開設了一系列短期課程，包括車縫、紙樣製作、服裝修改、專業手縫技術、電腦及數碼技術課程等，供在職及有興趣人士修讀。

技能提升課程

訓練局開辦了一系列服裝製品及紡織範疇相關的僱員再培訓課程。課程目的是向相關行業新入行人士提供培訓，並提升從業員的知識和技能。

Certificate in Footwear

This programme comprises two modules: Practical Shoemaking and Footwear Leather. Students are equipped with the knowledge and skills in the making of shoes with leather.

Short Courses

The Authority offered a series of short courses like sewing, pattern making, clothing alteration, professional hand-stitch, computer and digital technology courses, etc. for the in-service personnel and interested students.

Skills Upgrading Courses

The Authority offered a series of ERB courses in the area of wearing apparel and textiles. These courses aim to provide training to the new entrants of relevant industries and enhance the knowledge and skills of the practitioners.



企業培訓

CORPORATE TRAINING

2024 年，訓練局為時裝和相關行業提供了一系列定制的企業培訓項目。培訓內容包括數碼服裝軟件應用、車縫工藝、服裝設計及製作等各方面。以下為 2024 年所舉辦的企業培訓例子：

In 2024, a range of bespoke corporate training programs was offered for the fashion and related industries. The training encompassed various aspects such as digital fashion software application, sewing skill as well as fashion design and dressmaking. The following are some examples of corporate training organised in 2024:

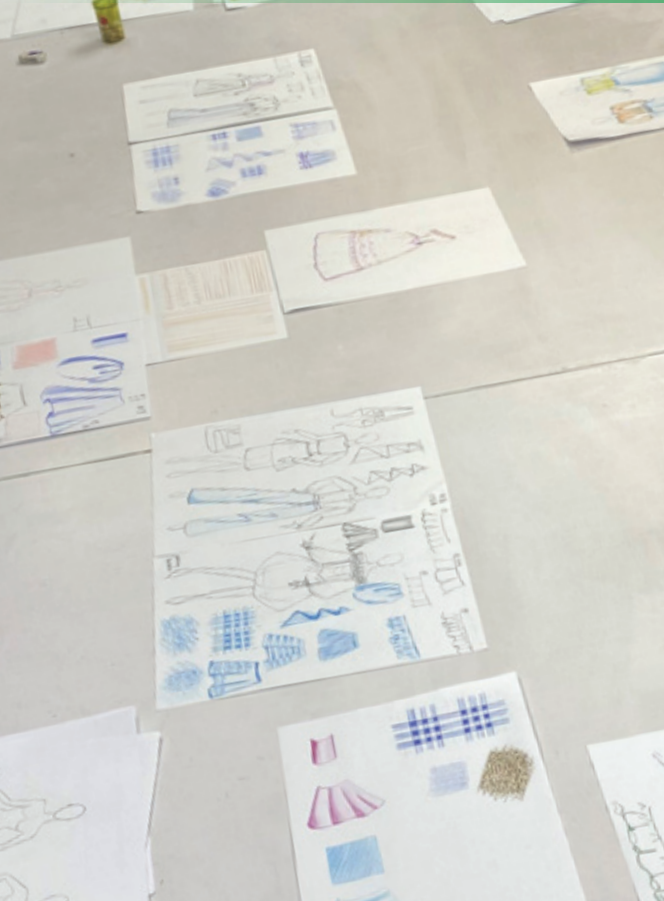
數碼服裝設計

Digital Fashion Design



時尚服裝裁製

Dressmaking: Fashion Garment



時裝設計與文化承傳
Fashion Design and Cultural Heritage



研討會及工作坊

SEMINAR AND WORKSHOP

訓練局舉辦了研討會和工作坊，旨在為參加者提供最新的行業知識和技能，以促進溝通和合作，並協助他們適應不斷演變的市場和科技發展。在 2024 年，訓練局舉辦了以下研討會和工作坊：

The Authority conducted seminars and workshops with the objective of equipping participants with the most up-to-date industry knowledge and skills, promoting communication and collaboration, and aiding them in adjusting to the constantly evolving market and technological advancements. In 2024, the Authority organised the subsequent seminars/ workshops:



- 訓練局與香港青年工業家協會及新家園協會於 2024 年 7 月 31 日合辦「共創明 Teen 計劃 – 實現服裝設計工作坊」。
 - 訓練局與亞洲新一代創意設計協會於 2024 年 8 月 19 日合辦「共創明 Teen 計劃 – 星級導師活動：設計共享新 Teen 地」，活動包括以研討會形式舉行的分享環節、導賞遊和工作坊。
 - 「創樣中心」舉辦了以下以時裝成本、設計、紙樣和服裝製作技術為主的工作坊：
- The Authority co-organised the “Strive and Rise Programme – Implementing Fashion Design Workshop” on 31 July 2024 with the Hong Kong Young Industrialists Council and the New Home Association for.
 - The Authority and Asian New Generation Creativity Design Association co-organised the “Sharing of Star Mentors: A Journey to Fashion Design” of “Strive and Rise Programme” on 19 August 2024 with activities such as sharing session in a seminar format, guided tour and workshop.
 - The Sample Development Centre hosted the following workshops focusing on fashion costing, design, pattern and garment production techniques:

虛擬 3D 時裝設計軟件

此工作坊旨在讓參加者了解虛擬 3D 時裝設計軟件的基本技術及應用。從紙樣開始，到布料和配料的應用，以至顏色和印花的處理，軟件均提供了清晰的指引。這可以顯著簡化服裝生產周期，降低成本，並克服地理限制。

3D Virtual Fashion

This workshop is designed to introduce participants to the fundamental techniques and applications of virtual 3D fashion design software. Beginning with patterns, the software provides clear guidance on fabric and trim applications, as well as colour and print handling, which can significantly streamline the clothing production cycle, cut costs, and overcome geographical limitations.



時裝成本計算

時裝成本需從設計到零售價等多個組成部分中計算。參與此工作坊的參加者可以了解每個部分之間的關聯性，以計算時裝的總成本，掌握影響時裝成本的因素，並學習減少服裝生產費用的方法。

Fashion Costing

Cost of fashion is calculated from design to retail price and comprises various components. Participants in this workshop can understand the coherence of each component to calculate the total cost of fashion, grasp the factors influencing fashion costs, and learn methods to reduce garment production expenses.



手工製作：中式花鈕

花鈕是一種傳統的中式盤扣手工藝品，也是重要的中華精神文化遺產之一。此工作坊為參與者提供了認識花鈕以及學習如何製作優雅實用的中式花鈕的機會。

Fashion Craftsmanship Skill: Chinese Knot Button

Chinese Knot Button is a traditional Chinese handcrafted art form and a significant part of Chinese cultural heritage. This workshop offers participants the opportunity to learn about Chinese Knot Button and how to create an elegant and practical pair of Chinese Knot Buttons.





高級時裝紙樣結構

高級時裝紙樣製作涉及與一般時裝紙樣不同的高階平面及立體紙樣技術。此工作坊讓參加者可以通過修改紙樣結構來學習製作紙樣的關鍵考慮因素和技術，從而能夠在高級時尚領域製作獨特的服裝輪廓和線條。

Pattern Construction for High Fashion

Pattern construction for high fashion involves advanced flat and three-dimensional pattern techniques distinct from regular fashion patterns. Participants can learn the key considerations and techniques for pattern construction by modifying pattern structures, enabling them to produce distinctive clothing silhouettes and lines in the realm of advanced fashion.



時裝立體量裁紙樣

此工作坊介紹了關於平面和立體裁剪方法，以及兩者的區別。參加者可以學習如何運用立體裁剪技巧來製作具動感又多變的服裝輪廓和線條。

Pattern Draping

This workshop provides insight into flat and three-dimensional cutting methods and their differences. Participants can discover how to employ three-dimensional cutting techniques to craft dynamic and versatile clothing silhouettes and lines with enhanced ease and precision.



可持續性時裝： 升級再造牛仔工作坊

此工作坊讓參加者認識可持續性時裝，並利用二手衣物，透過剪裁、拼接、車縫等技巧來設計及製作出特色的牛仔布袋。



可持續性時裝： 天然藍染工作坊

天然染中的藍染，是將織物染成藍色的一種印染工藝。此工作坊讓參加者應用藍染中的一種工藝——「型糊染」，利用天然物料製成的防染糊劑，以防染工藝技巧製作出不同深淺程度及特色圖案的藍染方巾。

Sustainability in Fashion: Natural Indigo Dye Workshop

Natural indigo dyeing is a dyeing technique that makes blue-coloured fabric. This workshop allows participants to apply one of the natural indigo dyeing techniques called “paste-resist dyeing”. Using resist paste made from natural materials, participants can create blue-dyed scarves with varying shades and unique patterns through resist dyeing technique.



紡織知多少

選擇布料是時裝設計中至關重要的一部分。此工作坊旨在讓參加者了解有關紡織品的知識，包括纖維、梭織和針織布料結構、印花種類、染色以及常見的疵點。參與者亦可認識布料性能以及各種因素對時裝成本的影響，從而在設計和時裝時尚服裝中取得平衡。

Textile Knowledge

Fabric selection is a critical aspect of fashion design. This workshop aims to impart participants with knowledge on textiles, including fibres, woven and knitted fabric structures, fabric prints, dyeing techniques, and common fabric defects. Participants can also gain an understanding of fabric performance and the influence of various factors on fashion costs, enabling them to achieve a balance in designing and producing fashion garments.



工業支援項目

INDUSTRY SUPPORT PROJECT

訓練局提供的行業支援服務旨在幫助各行業在全球市場保持競爭力。憑藉對行業的深入了解和專業的技術知識，訓練局設計及實施獨特的解決方案，以滿足不同機構的特定需求。

過往資歷認可

服裝業「過往資歷認可」是資歷架構下的認證機制，旨在確認從業員在工作場所中所累積的工作經驗和能力，以便讓他們取得資歷架構認可的證書，為他們進一步升學和晉升提供支援。

訓練局獲教育局局長再次委任為服裝業指定「過往資歷認可」評估機構（由 2025 年 1 月 1 日至 2029 年 12 月 31 日），並在港推出 27 個能力單元組合供從業員申請。範圍涵蓋輔助技能、設計、技術支援、品質系統和可持續發展及洗衣服務。

由 2022 年至 2026 年，1 至 3 級能力單元組合的申請者可以通過文件查證方式申請，無需進行評估測試。在此期間，不同渠道例如研討會、會議、訪問、展覽、出版等活動都有用作推廣過往資歷認可服務，以吸引潛在申請人及機構。因此，2024 年間共有 118 個能力單元組合成功通過評估並獲發有關能力的資歷證明書。訓練局將繼續推廣並支援從業員確認經驗和能力從而獲得認證。

The Authority provides industry support services with the goal of helping businesses maintain competitiveness in the global market. Leveraging the in-depth industry knowledge and professional technical expertise, the Authority customises and implements individualised solutions to address the unique requirements of various organisations.

Recognition of Prior Learning

Recognition of Prior Learning (RPL) for the Fashion Industry is an accreditation mechanism under the Qualifications Framework (QF) to recognise the work experience and competencies of employees accumulated in the workplace. The RPL allows employees to obtain QF-recognised certificates that can support their further education and career advancement.

The Authority has been re-appointed as the RPL Assessment Agency for the Fashion Industry starting from 1 Jan 2025 to 31 Dec 2029. There are 27 clusters available for application in areas such as Auxiliary Skill, Design, Technical Support, Quality System and Sustainability, and Laundry Services.

From 2022 to 2026, applicants at QF levels 1 to 3 can receive RPL through document verification rather than assessments. To encourage RPL services during this time, various methods such as seminars, meetings, visits, exhibitions, publications, and other outreach channels were employed to attract interest from potential applicants and organisations. Consequently, 118 cluster applications successfully passed the assessments and were awarded statements of attainment for the competencies evaluated in 2024. The Authority will continue to promote and support practitioners in obtaining QF-recognised certificates.

創意智優計劃資助的項目

為香港時裝設計師設立「創樣中心」

「創樣中心」是一個提供有效「從設計到生產」服務的小型工場，讓時裝設計師可在僅有的物料、人力資源和資金下將他們的設計概念轉化為服裝原型。其目的為：

- 協助製作服裝原型樣辦（即開發時裝系列的第一階段）
- 提供專業的紙樣服務
- 協助制定生產製單
- 舉辦活動，以傳授時裝製造技術

時尚高峰（香港）

時尚高峰（香港）由製衣業訓練局（CITA）主辦，香港特別行政區文化創意產業發展局為主要贊助單位。時尚高峰（香港）是持續學習和發現過程的結果，匯集了時裝界翹楚、知名學者、商界、非政府組織及傳媒代表，共同實現亞洲的可持續時裝。自2017年起，時尚高峰（香港）舉辦了互動式國際會議，為來自世界各地的參與者提供了一個分享平台，交流最新永續時尚趨勢、技術、最佳實踐、解決方案和機遇，發揮了至關重要的作用。

Projects Funded by the CreateSmart Initiative

Establishing a Sample Development Centre for Hong Kong Fashion Designers

The Sample Development Centre (SDC) provides an effective design-to-production communication system and service to transform fashion designers' ideas into a prototype within the allowed budget of materials, labor and overhead costs. The center aims to:

- help to make the prototype sample – the 1st stage for developing a fashion collection
- provide expert pattern services
- develop specifications for bulk production
- provide events for teaching fashion production techniques

Fashion Summit (HK)

Fashion Summit (Hong Kong) is organised by Clothing Industry Training Authority (CITA), with the Cultural and Creative Industries Development Agency (CCIDA) of the Hong Kong Special Administrative Region as the lead sponsor. Fashion Summit (HK) is a result of a continuous learning and discovering process, bringing together leading academics, key players from the fashion industry, NGOs, media, decision-makers, and leaders to achieve sustainable fashion in Asia. Since 2017, the Fashion Summit (HK) organised an interactive International Conference which plays a vital role in providing a sharing platform for participants from around the world to exchange insights on the latest sustainable fashion trends, technology, best practices, solutions, and opportunities.





主題：推動永續時尚業務

時尚高峰 (香港) 2024 的主題是「推動永續時尚業務」。社會資產是業務的一部分，而不是簡單的環境問題。為了繼續成為時尚中心，香港必須在日常業務中實踐永續發展。時尚高峰 (香港) 2024 率先在香港的購物廣場中設立首個「時尚作品快閃店」，鼓勵和支持以香港年輕設計師為主的經營可持續時尚業務。2024 年 11 月，時尚高峰於香港故宮文化博物館舉行了為期 1 天的國際高峰會，探討推動可持續時尚業務的方法。中國香港及海內外地區的設計師在三場時裝表演中展示他們的創意和設計，以吸引可持續發展的消費者。時尚高峰始終是具有競爭力的踐行永續時尚商業模式的平台。

The theme: Power Up Sustainable Fashion Business

The theme of Fashion Summit (HK) 2024 was “Power Up Sustainable Fashion Business”. The social asset is part of the business, instead of simply an environmental issue. To continue to be a fashion hub, Hong Kong has to practice sustainability in everyday business. Fashion Summit (HK) 2024 took the lead in setting up the very first “Fashion Summit Lifestyle Pop-up shop” in a Hong Kong shopping mall to encourage and support, particularly Hong Kong young designers to run their sustainable fashion businesses. There was a 1-day International Conference in November 2024 at the Hong Kong Palace Museum to explore the arrays to power up the sustainable fashion business. Hong Kong and overseas designers devoted their creativities and designs to three fashion shows to appeal the sustainable consumers. Fashion Summit is always a platform to reach out to the competitive sustainability fashion business model and make it a success.



創新科技署資助項目

蓮絲纖維智能提取系統

在減少全球高碳排放的背景下，紡織和時尚行業對可持續纖維的探索不斷在進行中。一些潛在的纖維受到關注，但它們的商業化往往面臨挑戰，這主要是由於提取過程困難和化學品的使用。然而，從蓮花莖中提取的蓮纖維則擁有卓越的特性，使其成為一種環保和可持續生產的纖維。

約 70% 的食用蓮產自中國，近年來中國的種植面積估計為 30 萬公頃 (74 萬英畝)。目前，業餘手工提取蓮纖維被認為是原始的、低質量且極其低效的，製作一米長的織物大約需要十天的提取和紡紗時間。

隨著市場需求的日益增長，現有的蓮纖維提取過程主要依賴人工方式，導致效率低和勞動強度高，無法滿足大規模生產的需要。雖然有一些自動化設備能夠提取蓮纖維，但這些設備需要模擬人工折斷的動作，導致設計複雜、成本高昂且維護困難。因此，現有技術中的蓮纖維提取效率低且勞動強度大，無法滿足不斷增長的需求。

根據模型估算，該系統在理想情況下每小時可以處理約 100 千克的蓮莖。作為一種新型的高端生物基面料，蓮纖維類似於蠶絲，具有良好的韌性，適合用於各類高端商品，如蓮纖維絲巾等。中國作為蓮花的主要出產國，在開花季節會產生大量的花莖，但很多花莖頂端近花蕾部份切下後，其他整枝蓮花莖便遭丟棄，導致其內在高價值的流失。隨著近年來對蓮纖維需求的激增，本項目旨在突破供應瓶頸，為行業提供新型的環保材料。

Projects Funded by the Innovation and Technology Fund

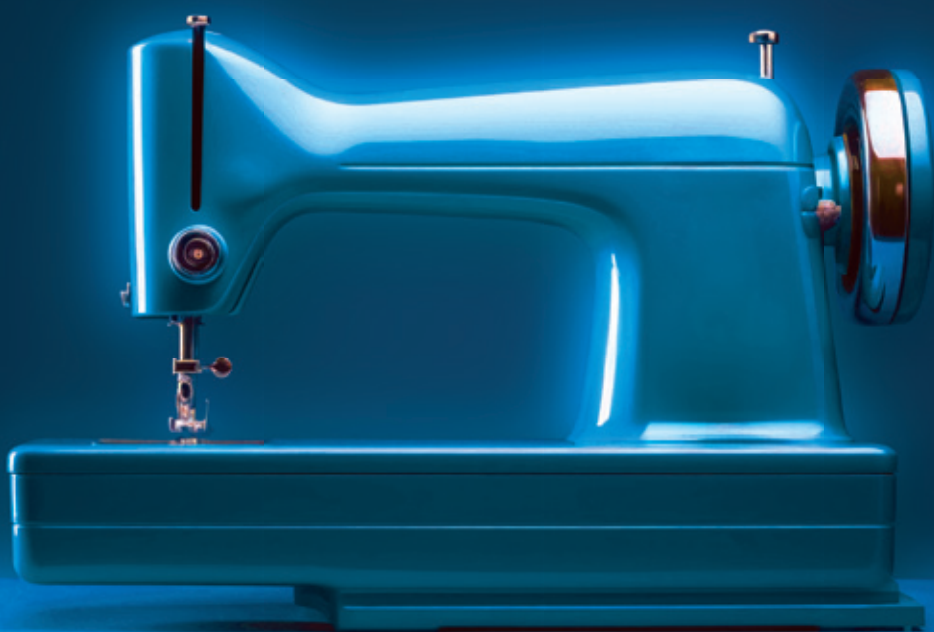
Smart Extraction System of Lotus Fibres

In the context of reducing global high carbon emissions in the textile and fashion industry, the exploration of sustainable fibres continues. Some potential fibres are gaining attention, but their commercialisation often encounters challenges due to difficulties in the extraction process and the use of chemicals. However, lotus fibre extracted from lotus stems boasts exceptional characteristics, making it an eco-friendly and sustainable fibre.

Approximately 70% of edible lotus is produced in China. In recent years, the planting area in China has been estimated at 300,000 hectares (740,000 acres). Currently, the amateur manual extraction of lotus fibre is considered primitive, low-quality, and highly inefficient. It takes about ten days to extract and spin enough yarn to produce one metre of fabric.

With the increasing market demand, the existing process of extracting lotus fibre primarily relies on manual labour, leading to low efficiency and high labour intensity, which is inadequate for large-scale production. Although there are some automated devices capable of extracting lotus fibre, they require simulating manual breaking actions, resulting in complex designs, high costs, and maintenance challenges. Therefore, the current technology for extracting lotus fibre is inefficient and labour-intensive, unable to meet the growing demand.

According to model estimates, the system can process approximately 100 kilograms of lotus stems per hour under ideal conditions. Lotus fibre, as a new type of high-end biobased fabric, is similar to silk and possesses good toughness, making it suitable for high-end products like lotus fibre scarves in various markets. As a major producer of lotus, China cultivates a large quantity of flower stems during the blooming season, but many of these stems are cut off after harvesting, leading to a loss of their intrinsic high value. With the recent surge in demand for lotus fibre, this project aims to break through supply bottlenecks and provide the industry with new sustainable fibres.



財務

FINANCE



獨立核數師報告書 INDEPENDENT AUDITOR'S REPORT

致製衣業訓練局各委員

(依據工業訓練(製衣業)條例在香港成立)

意見

本核數師(以下簡稱「我們」)已審核列載於第63頁至95頁製衣業訓練局以下簡稱(訓練局)的財務報表,此財務報表包括於2024年12月31日的資產負債表與截至該年度的損益表及其他全面收益表、權益變動表和現金流量表,以及財務報表附註,包括重大會計政策資料。

我們認為,該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了貴局於2024年12月31日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照《工業訓練(製衣業)條例》的披露規定妥為擬備。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴局,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

To the members of Clothing Industry Training Authority

(Established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance)

Opinion

We have audited the financial statements of Clothing Industry Training Authority (the “Authority”) set out on pages 63 to 95, which comprise the statement of financial position as at 31 December 2024, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and have been properly prepared in accordance with the disclosure requirement of the Industrial Training (Clothing Industry) Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSA”) issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor’s responsibilities for the audit of the financial statements* section of our report. We are independent of the Authority in accordance with the HKICPA’s *Code of Ethics for Professional Accountants* (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

訓練局就財務報表須承擔的責任

工業訓練（製衣業）條例規定訓練局須就各項收支保存正式賬目及記錄，並編製包括訓練局收支及資產及負債的，表達真實而中肯意見的財務報表，及維持訓練局認為必要的有關內部監控，以確保財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，各委員負責評估 貴局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非委員有意將 貴局清盤或停止經營，或別無其他實際的替代方案。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯報取得合理保證，並出具包括我們意見的核數師報告。並按照雙方所協定之應聘書條款，我們僅對各委員作出報告，除此之外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯報存在時總能發現。錯報可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯報可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯報的風險高於未能發現因錯誤而導致的重大錯報的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴局內部控制的有效性發表意見。

Responsibilities of the Authority for the financial statements

The Industrial Training (Clothing Industry) Ordinance requires the Authority to maintain proper accounts and records of all income and expenditure and to prepare financial statements comprising income and expenditure and assets and liabilities of the Authority that give a true and fair view, and for such internal control as the Authority determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Authority or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

核數師就審計財務報表承擔的責任 (續)

- 評價訓練局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對訓練局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與訓練局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

安永會計師事務所
香港執業會計師
2025年4月29日

Auditor's responsibilities for the audit of the financial statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

ERNST & YOUNG
Certified Public Accountants
Hong Kong
29 April 2025

損益表及其他全面收益表

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

截至 2024 年 12 月 31 日止年度 Year ended 31 December 2024

		附註 Notes	2024 港元 HK\$	2023 港元 HK\$
收入	INCOME			
訓練稅總徵收額	Gross training levy		204,949	171,751
減：香港海關徵收費用	Less: Collection fee charged by Customs and Excise Department		(49,200)	(46,395)
			155,749	125,356
銀行利息收入	Bank interest income		220,192	98,261
培訓課程收費	Receipts from training courses		10,690,124	10,370,630
工業項目收入	Industrial project income		16,076,901	12,832,183
股息收入	Dividend income	5	6,579,171	6,272,966
租賃修改的收益	Gain on lease modification	4	564	-
雜項收入	Sundry income		59,232	93,595
			33,781,933	29,792,991
支出	EXPENDITURE			
審核費	Audit fee		149,900	159,900
折舊	Depreciation	4	460,930	391,295
宣傳費用	Expenses on publicity		6,005	90,511
一般行政開支	General administrative expenses		4,531,991	4,136,935
工業項目開支	Industrial project expenses		13,792,635	11,464,217
培訓課程講師費	Lecture fee on training courses		1,348,178	1,145,043
員工成本	Staff costs		9,636,414	10,122,499
培訓成本	Training costs		55,901	227,615
出售物業、廠房及設備虧損	Loss on disposal of items of property, plant and equipment		20,789	5,184
租賃負債的利息支出	Interest expense on lease liabilities		5,738	3,576
長期服務金的利息支出	Interest expense on long service payment		4,000	-
			30,012,481	27,746,775
本年度盈餘	SURPLUS FOR THE YEAR		3,769,452	2,046,216
其他全面收益 / (虧損)	OTHER COMPREHENSIVE INCOME/(LOSS)			
在隨後期間，不會重新分類至損益之其他全面收益 / (虧損)：	Other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods:			
按公平值計量且其變動列入其他全面收益的股權投資	Changes in fair value of equity investments at fair value through other comprehensive income		9,377,900	(193,650)
年內其他全面收益 / (虧損) (除稅後)	OTHER COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX		9,377,900	(193,650)
本年度總全面收益	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		13,147,352	1,852,566

財務狀況表

STATEMENT OF FINANCIAL POSITION

於 2024 年 12 月 31 日 As at 31 December 2024

		附註 Notes	2024 港元 HK\$	2023 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	4	2,531,241	2,727,251
使用權資產	Right-of-use assets	4	164,861	89,882
按公平值列入其他全面收益的 股權投資	Equity investments at fair value through other comprehensive income	5	93,691,950	84,314,050
預付款項	Prepayments	7	2,300	240,353
非流動資產總額	Total non-current assets		96,390,352	87,371,536
流動資產	CURRENT ASSETS			
應收賬款	Accounts receivable	6	4,875,942	1,195,148
預付款項、按金及其他應收賬款	Prepayments, deposits and other receivables	7	1,045,510	1,951,605
現金及銀行結餘	Cash and bank balances	8	12,860,756	13,105,464
流動資產總額	Total current assets		18,782,208	16,252,217
流動負債	CURRENT LIABILITIES			
應付賬款	Accounts payable	9	316,048	309,077
其他應付賬款及應計費用	Other payables and accruals	10	3,299,810	4,980,678
租賃負債	Lease liabilities	4	44,128	42,076
流動負債總額	Total current liabilities		3,659,986	5,331,831
流動資產淨額	NET CURRENT ASSETS		15,122,222	10,920,386
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		111,512,574	98,291,922
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	4	124,263	50,963
資產淨額	NET ASSETS		111,388,311	98,240,959
儲備	RESERVES			
普通儲備	General reserve	12	42,481,617	38,712,165
公平值儲備	Fair value reserve		68,906,694	59,528,794
儲備總額	TOTAL RESERVES		111,388,311	98,240,959



CHENG Man-tak, Richard
鄭文德
Chairman
主席

權益變動表

STATEMENT OF CHANGES IN EQUITY

截至 2024 年 12 月 31 日止年度 Year ended 31 December 2024

		公平值儲備 Fair value reserve 港元 HK\$	普通儲備 General reserve 港元 HK\$	合計儲備 Total reserves 港元 HK\$
於 2023 年 1 月 1 日	At 1 January 2023	59,722,444	36,665,949	96,388,393
年內盈餘	Surplus for the year	-	2,046,216	2,046,216
年內其他全面虧損： 按公平值計量且其變動列入其 他全面虧損的股權投資 (除稅後)	Other comprehensive loss for the year: Changes in fair value of equity investments at fair value through other comprehensive loss, net of tax	(193,650)	-	(193,650)
年內總全面收益 / (虧損)	Total comprehensive income/ (loss) for the year	(193,650)	2,046,216	1,852,566
於 2023 年 12 月 31 日及 2024 年 1 月 1 日	At 31 December 2023 and 1 January 2024	59,528,794	38,712,165	98,240,959
年內盈餘	Surplus for the year	-	3,769,452	3,769,452
年內其他全面收益： 按公平值計量且其變動列入其 他全面收益的股權投資 (除稅後)	Other comprehensive income for the year: Changes in fair value of equity investments at fair value through other comprehensive income, net of tax	9,377,900	-	9,377,900
年內總全面收益	Total comprehensive income for the year	9,377,900	3,769,452	13,147,352
於 2024 年 12 月 31 日	At 31 December 2024	68,906,694	42,481,617	111,388,311

依據工業訓練 (製衣業) 條例，訓練局的資金及財產包括 (i) 除工業訓練 (製衣業) 條例第 27(2) 條另有規定外，香港特別行政區政府海關總監所收取的徵款及附加費；(ii) 訓練局透過批款、貸款、捐助、費用、租金或利息所收到的款項；(iii) 出售任何由訓練局持有或代訓練局持有的任何財產所得的全部款項；及 (iv) 訓練局為其目的而合法收到的全部其他款項及財產。

Under the Industrial Training (Clothing Industry) Ordinance, the funds and property of the Authority shall consist of (i) subject to section 27(2) of the Industrial Training (Clothing Industry) Ordinance, all amounts of levy and surcharge collected by the Commissioner of Customs and Excise Department of the Government of the Hong Kong Special Administrative Region; (ii) any money received by the Authority by way of grants, loans, donations, fees, rent or interest; (iii) all money derived from the sales of any property held by or on behalf of the Authority; and (iv) all other money and property lawfully received by the Authority for its purposes.

現金流量表

STATEMENT OF CASH FLOWS

截至 2024 年 12 月 31 日止年度 Year ended 31 December 2024

		附註 Notes	2024 港元 HK\$	2023 港元 HK\$
經營業務所得現金流	CASH FLOWS FROM OPERATING ACTIVITIES			
本年度盈餘	Surplus for the year		3,769,452	2,046,216
調整：	Adjustments for:			
租賃負債之利息要素	Interest element on lease liabilities	4	5,738	3,576
長期服務金之利息要素	Interest element on long service payment	11	4,000	-
銀行利息收入	Bank interest income		(220,192)	(98,261)
按公平值列入其他全面收益的 股權投資	Dividend income from equity investments at fair value through other comprehensive income	5	(6,579,171)	(6,272,966)
出售物業、廠房及設備之虧損	Loss on disposal of items of property, plant and equipment		20,789	5,184
租賃修改的收益	Gain on lease modification	4	(564)	-
折舊	Depreciation	4	460,930	391,295
			(2,539,018)	(3,924,956)
應收賬款增加	Increase in accounts receivable		(3,680,794)	(293,246)
預付款項、按金及其他應收賬款 (增加) / 減少	(Increase)/ decrease in prepayments, deposits and other receivables		1,144,148	(938,705)
應付賬款增加	Increase in accounts payable		6,971	73,041
其他應付賬款及應計費用減少	Decrease in other payables and accruals		(1,680,868)	(6,003,199)
經營業務所用現金	Cash generated used in operations		(6,749,561)	(11,087,065)
租賃負債之利息要素	Interest element on lease liabilities	13	(5,738)	(3,576)
長期服務金之利息要素	Interest element on long service payment	11	(4,000)	-
經營業務所用於現金流量淨額	Net cash flows generated used in operating activities		(6,759,299)	(11,090,641)
投資業務所得現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	4	(238,862)	(1,983,555)
已收利息	Interest received		220,192	98,261
按公平值列入其他全面收益的股 權投資所收到的股息	Dividends received from equity investments at fair value through other comprehensive income	5	6,579,171	6,272,966
投資業務所得現金流量淨額	Net cash flows from investing activities		6,560,501	4,387,672
融資業務所得現金流量	CASH FLOWS FROM A FINANCING ACTIVITY			
主要的租賃款項及融資業務所用 現金流	Principal portion of lease payments and cash flows used in a financing activity	13	(45,910)	(48,071)
現金及現金等值項目減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS		(244,708)	(6,751,040)
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		13,105,464	19,856,504
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR		12,860,756	13,105,464
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	8	12,860,756	13,105,464

2024 年 12 月 31 日財務報表附註

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 2024

1. 公司資料

訓練局乃依據工業訓練（製衣業）條例於香港成立的非牟利組織，其主要職能是為製衣業提供訓練課程，為訓練課程設立及維持工業訓練中心，協助完成訓練課程的人就業及就徵款率作出建議。

2.1 編製基準

本財務報表乃按照香港會計師公會頒佈的香港財務報告準則（“HKFRSs”）（包括「香港財務報告準則」、「香港會計準則」（“HKASs”）及詮釋）、香港公認會計原則及工業訓練（製衣業）條例的披露要求而編製。本財務報表乃依據歷史成本慣例而編製，惟按公平值列入其他全面收益（已按公平價值計量）的股權投資除外。本財務報表乃以港元呈列。

2.2 會計政策變動及披露

訓練局已於本年度財務報表內首次採納以下經修訂的香港財務報告準則：

香港財務報告準則第 16 號之修訂本
售後租回的租賃負債

香港會計準則第 1 號之修訂本
負債分類為流動或非流動
（“2020 年修訂本”）

香港會計準則第 1 號之修訂本
附帶契諾之非流動負債
（“2022 年修訂本”）

香港會計準則第 7 號及香港財務報告準則
第 7 號之修訂本
供應商財務安排

1. CORPORATE INFORMATION

The Authority is established in Hong Kong under the Industrial Training (Clothing Industry) Ordinance. The Authority is a not-for-profit organization and its principal activities are to provide training courses for the clothing industry, establish and maintain industrial training centers, assist in the placement of persons completing training courses and make recommendations with respect to the rate of levy.

2.1 BASIS OF PREPARATION

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Industrial Training (Clothing Industry) Ordinance. They have been prepared under the historical cost convention, except for equity investments at fair value through other comprehensive income which have been measured at fair value. These financial statements are presented in Hong Kong dollars (“HK\$”).

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Authority has adopted the following revised HKFRSs for the first time for the current year’s financial statements.

Amendments to HKFRS 16
Lease Liability in a Sale and Leaseback

Amendments to HKAS 1
Classification of Liabilities as Current or Non-current
(the “2020 Amendments”)

Amendments to HKAS 1
Non-current Liabilities with Covenants
(the “2022 Amendments”)

Amendments to HKAS 7 and HKFRS 7
Supplier Finance Arrangements

2.2 會計政策變動及披露（續）

經修訂之香港財務報告準則之性質及影響對本財務報告並無重大財務影響。

2.3 已頒佈但尚未生效的香港財務報告準則

訓練局並未於本財務報表中採納下列已頒佈，但尚未生效的新增及經修訂的香港財務報告準則：

香港財務報告準則第 18 號
*財務報表之呈列與披露*³

香港財務報告準則第 19 號
*缺乏公共問責的子公司：披露*³

香港財務報告準則第 9 號及第 7 號之修訂本
*金融工具的分類與計量之修訂本*²

香港財務報告準則第 10 號及香港會計準則第 28 號之修訂本
*投資者與其聯營或合營公司之間的資產出售或注資*⁴

香港會計準則第 21 號之修訂本
*缺乏可交換性*¹
(“2022 年修訂本”)¹

香港財務報告準則會計準則之年度改進
- 第 11 卷
*香港財務報告準則第 1 號、第 7 號、第 9 號、第 10 號及香港會計準則第 7 號之修訂本*²

¹ 由 2025 年 1 月 1 日或之後開始的年度期間生效

² 由 2026 年 1 月 1 日或之後開始的年度期間生效

³ 由 2027 年 1 月 1 日或之後開始的年度或報告期間生效

⁴ 尚未釐定強制性生效日期，但可以採納

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (continued)

The nature and impact of the revised HKFRSs has had no significant financial effect on these financial statements.

2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Authority has not applied the following new and revised HKFRSs, that have been issued but are not yet effective, in these financial statements.

HKFRS 18
*Presentation and Disclosure in Financial Statements*³

HKFRS 19
*Subsidiaries without Public Accountability: Disclosures*³

Amendments to HKFRS 9 and HKFRS 7
*Amendments to the Classification and Measurement of Financial Instruments*²

Amendments to HKFRS 10 and HKAS 28
*Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*⁴

Amendments to HKAS 21
*Lack of Exchangeability*¹
(the “2022 Amendments”)¹

Annual Improvements to HKFRS Accounting Standards
- Volume 11
*Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7*²

¹ Effective for annual periods beginning on or after 1 January 2025

² Effective for annual periods beginning on or after 1 January 2026

³ Effective for annual/ reporting periods beginning on or after 1 January 2027

⁴ No mandatory effective date yet determined but available for adoption

2.3 已頒佈但尚未生效的香港財務報告準則 (續)

訓練局正在評估該尚未初始應用的新增及須修訂本的香港財務報告準則的影響。至今，訓練局認為該新增及須修訂本的香港財務準則對訓練局的營運及財務狀況表不會有重大影響。

2.4 重大會計政策

公平值計量

訓練局於各報告期末按公平值計量其上市股權投資。公平價值是指在市場參與者在計量日期之間在有序交易中出售資產或轉移負債所支付的價格。

所有其公平值會被計量或於財務報表披露之資產及負債乃按整體對公平值計量屬重要之最低級輸入值在下述公平值等級內分類：

- 第一級 - 按相同資產或負債於活躍市場之報價 (未經調整)
- 第二級 - 按對公平值計量屬重要之最低級輸入值為可直接或間接觀察之估值技術
- 第三級 - 按對公平值計量屬重要之最低級輸入值為不可觀察之估值技術

就經常於財務報表確認之資產及負債而言，訓練局透過於各報告期末重新評估分類 (按整體對公平值計量屬重要之最低級輸入值) 釐定等級內各級之間有否出現轉換。

2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS (continued)

The Authority is in the progress of making an assessment of the impact of these new and revised HKFRSs upon initial application. So far, the Authority considers that these new and revised HKFRSs are unlikely to have a significant impact on the Authority's result of operations and financial position.

2.4 MATERIAL ACCOUNTING POLICIES

Fair value measurement

The Authority measures its listed equity investments at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is observable, either directly or indirectly
- Level 3 - based on valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Authority determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

2.4 重大會計政策 (續)

非金融資產減值

訓練局會於各報告期末評估是否有任何跡象顯示資產有減值需要。倘若有跡象顯示出現減值，訓練局則需估計資產之可收回金額。

資產之可收回金額為資產之使用價值與公平價值減去出售成本之定較高者。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前折現率折現至現值。倘有關資產並無產生在頗大程度上獨立於其他資產之現金流入，則以能產生獨立現金流入的最小資產組別（即現金產生單位）來釐定可收回金額。

如資產之賬面值或資產所屬之現金產生單位超逾其可收回金額時，減值虧損需確認於損益表內。如果用作釐定資產可收回金額的估計出現利好的變化，有關的減值虧損便會撥回。所撥回的減值虧損以假設在以往年度沒有確認減值虧損而應已釐定的資產賬面金額為限。所撥回的減值虧損在確認撥回的年度內計入損益表。

關連人士

在下列情況下，有關人士將視為與訓練局有關連：

- (a) 個人及與其關係密切的家庭成員，且該有關人士
 - (i) 控制或共同控制訓練局；
 - (ii) 可對訓練局施加重大影響力；
 - (iii) 為訓練局或其母公司的關鍵管理人員；

或

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Impairment of non-financial assets

The Authority assesses at the end of each reporting period whether there is an indication that an asset may be impaired. If such an indication exists, the Authority makes an estimate of the asset's recoverable amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e., a cash-generating unit).

An impairment loss is recognised in the statement of profit or loss whenever the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of the impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. The reversal of the impairment loss is credited to the statement of profit or loss in the year in which it arises.

Related parties

A party is considered to be related to the Authority if:

- (a) the party is a person or a close member of that person's family and that person
 - (i) has control or joint control over the Authority;
 - (ii) has significant influence over the Authority; or
 - (iii) is a member of the key management personnel of the Authority or of a parent of the Authority;

or

2.4 重大會計政策 (續)

關連人士 (續)

(b) 有關人士符合下列情況之一之實體：

- (i) 該實體與訓練局為同一集團之成員；
- (ii) 一實體為另一實體之聯營公司或合營企業 (或另一實體之母公司、附屬公司或同系附屬公司)；
- (iii) 該實體與訓練局均為相同第三方之合營企業；
- (iv) 一實體為第三方實體之合營企業，且另一實體為該第三方實體之聯營企業；
- (v) 該實體為訓練局或與訓練局有關聯之實體為僱員福利而設立之受僱後福利計劃成員；
- (vi) 該實體為 (a) 所列舉之個人所控制或共同控制；
- (vii) 於 (a)(i) 所列舉之個人對該企業有重大影響或為該實體 (或該實體之母公司) 的關鍵管理人員；及
- (viii) 該實體或集團之任何成員向訓練局提供關鍵管理服務。

物業、廠房及設備與折舊

物業、廠房及設備項目乃按成本減累積折舊及任何減值虧損列賬。一項物業、廠房及設備的成本包括其購買價及令該項資產達至其運作狀況及運送至其預期使用位置的任何直接成本。

物業、廠房及設備項目投入運作後產生的支出，如修理與保養費用等，一般於當年淨收益內扣除。在符合確認條件之情況下，大型檢驗之開支於資產之賬面值資本化為重置資產。倘物業、廠房及設備之主要部份須分段重置，則訓練局將該等部分確認為獨立資產，並設定特定之可使用年期及折舊。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Related parties (continued)

(b) the party is an entity where any of the following conditions applies:

- (i) the entity and the Authority are members of the same group;
- (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
- (iii) the entity and the Authority are joint ventures of the same third party;
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority;
- (vi) the entity is controlled or jointly controlled by a person identified in (a);
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Authority.

Property, plant and equipment and depreciation

Items of property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to net income in the period in which it is incurred. In situations where the major recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

2.4 重大會計政策 (續)

物業、廠房及設備與折舊 (續)

折舊乃按各項物業、廠房及設備的估計可使用年期以直線法計算，以撇銷其成本至其餘值。就此而言，主要折舊率如下：

<i>持有資產</i>	
樓宇	超過 25 年
租賃資產改良工程	10%
廠房及機器	10%
固定裝置、裝修及設備	10% - 20%

<i>使用權資產</i>	
固定裝置、裝修及設備	按租賃期

倘某項物業、廠房及設備各部份的可使用年期並不相同，該項目各部份的成本將按合理基礎分配，而每部份將個別提撥折舊。餘值、可使用年期及折舊方法均於每個結算日予以審議，在適當情況下加以調整。

物業、廠房及設備項目，包括任何首次確認之重要部分，於出售時或預期日後使用或出售該項目不會產生經濟利益時將終止確認。於資產終止確認之年度在淨收益確認之出售或廢棄資產之任何損益，乃按出售所得款項淨額與有關資產賬面值之差額計算。

金融資產

貿易應收賬款並不包括重大金融成份或因訓練局已採用不調整重大財務部分影響的可行權宜方法以香港財務報告準則第 15 號的交易價格為計量。所有其他金融資產初始以公平值加購買金融資產時交易成本確認，惟以公平值計量且其變動計入損益的金融資產除外。常規購買和出售金融資產以交易日期確認，即是訓練局承諾購買和出售資產的日期。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Property, plant and equipment and depreciation (continued)

Depreciation is calculated on the straight-line basis to write off the cost of each item of property, plant and equipment to its residual value over its estimated useful life. The principal annual rates used for this purpose are as follows:

<i>Owned assets</i>	
Buildings	Over 25 years
Leasehold improvements	10%
Plant and machinery	10%
Fixture, fitting and equipment	10% - 20%

<i>Right-of-use assets</i>	
Fixture, fitting and equipment	Over the lease term

Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately. Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

An item of property, plant and equipment including any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on disposal or retirement recognised in net income in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

Financial assets

Trade receivables that do not contain a significant financial component or for which the Authority has applied the practical expedient of not adjusting the effect of a significant financial component are measured at the transaction price determined under HKFRS 15. All the other financial assets are initially recognised at fair value plus transaction costs that are attributable to the acquisition of the financial assets, except in the case of financial assets recorded at fair value through profit or loss. Regular way purchases and sales of financial assets are recognised on the trade date, that is, the date when the Authority commits to purchase or sell the assets.

2.4 重大會計政策 (續)

金融資產 (續)

(a) 分類及計量

債務工具採用實際利率法按攤銷成本計量，如果資產是以收取合約現金流而持有的，而那些現金流僅為支付本金和未償還之本金利息，則可予以減值。

股權投資以公平值計量且其變動計入當期損益，除非在初始確認時，訓練局已不可撤銷地選擇將非持作交易的投資指定為以公平價值列入其他全面收益的股權投資。當訓練局確立收取股息時，該等投資的股息會於損益表中確認。此類投資的公平值變動於其他全面收益中確認，並且在資產出售時不可轉回至損益表。

(b) 減值

訓練局對所有金融資產採用預期信貸虧損模式，受制於香港財務報告準則第 15 號的減值、財務擔保合約、合約資產及香港財務報告準則第 16 號的租賃應收賬款。對於沒有重大財務成份的貿易應收賬款及合約資產，訓練局採用簡化方法。這減值準備以整個存續期間預期信貸虧損作計量。

就其他金融資產而言，減值準備根據一般方法確認，而預期信貸虧損分兩個階段確認。就信貸風險而言，倘初始確認後信貸風險未有顯著增加，訓練局按照未來 12 個月內可能發生的違約事件而提供信貸虧損。對於初始確認後信貸風險已顯著增加，無論何時違約，按照餘下存續期的預期信貸虧損作虧損準備。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Financial assets (continued)

(a) Classification and measurement

Debt instruments are measured at amortised cost using the effective interest rate method, subject to impairment if the assets are held for the collection of contractual cash flows where those contractual cash flows represent solely payments of principal and interest.

Equity investments are measured at fair value through profit or loss unless, on initial recognition, the Authority has irrevocably elected to designate such investments that are not held for trading as equity investments at fair value through other comprehensive income. Dividends of such investments are recognised in the statement of profit or loss when the Authority's right to receive payment is established. Changes in the fair value of such investments are recognised in other comprehensive income and are never recycled to the statement of profit or loss even when the assets are sold.

(b) Impairment

The Authority applies the expected credit loss model on all the financial assets that are subject to impairment, financial guarantee contracts, contract assets under HKFRS 15 and lease receivables under HKFRS 16. For trade receivables and contract assets without a significant financial component, the Authority applies the simplified approach which requires impairment allowances to be measured at lifetime expected credit losses.

For other financial assets, impairment allowances are recognised under the general approach where expected credit losses are recognised in two stages. For credit exposures where there has not been a significant increase in credit risk since initial recognition, the Authority is required to provide for credit losses that result from possible default events within the next 12 months. For those credit exposures where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure irrespective of the timing of the default.

2.4 重大會計政策 (續)

金融資產 (續)

(b) 減值 (續)

訓練局認為，當金融資產逾期超過90日時，違約已發生，除非訓練局有合理和可支持的訊息證明，應適用更合適的違約標準。

(c) 終止確認

當從資產收取現金流量的權利到期時，金融資產需終止確認；或訓練局已轉讓其合約權利以收取金融資產的現金流量及已轉讓絕大部分風險和回報；或不保留控制權。

金融負債

訓練局的金融負債包括租賃負債、應付賬款、其他應付賬款及應計費用。該初始確認以已收代價之公平價值扣除直接應佔交易成本。初始確認後，隨後計量以有效利率法計算攤銷成本。

當財務負債已失效時將不再確認，例如：
當負債之責任已解除或註銷或屆滿。

金融工具的抵銷

金融資產和金融負債可抵銷，並按淨值列報於財務狀況表中，當且僅當目前有強制執行的法律權力要求抵銷已確認的金額且有按照淨額結餘的意圖，或變現資產和結餘負債的行為同時發生。

收入確認

來自客戶合約收益

當商品或服務的控制權轉移至客戶時，以反映訓練局因交換該等商品或服務預期有權收取的代價金額確認來自客戶合約的收益。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Financial assets (continued)

(b) Impairment (continued)

The Authority considers a default has occurred when a financial asset is more than 90 days past due unless the Authority has reasonable and supportable information to demonstrate that a more appropriate default criterion should be applied.

(c) Derecognition

Financial assets are derecognised when the rights to receive cash flows from the assets have expired; or where the Authority has transferred its contractual rights to receive the cash flows of the financial assets and has transferred substantially all the risks and rewards of ownership; or where control is not retained.

Financial liabilities

The Authority's financial liabilities include lease liabilities, accounts payables, other payables and accruals. They are initially recognised at fair value of the consideration received less directly attributable transaction costs. After initial recognition, they are subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when they are extinguished, i.e., when the obligation is discharged or cancelled, or expires.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if, and only if, there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Revenue recognition

Revenue from contracts with customers

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Authority expects to be entitled in exchange for those goods or services.

2.4 重大會計政策 (續)

收入確認 (續)

當合約代價包括可變金額時，代價金額按訓練局因向客戶轉移商品或服務而有權收取的金額進行估計。可變代價於合約開始時估計，並受到約束直至因可變代價相關不確定性隨後消除而令已確認累計收益很可能不會發生重大收益撥回。

倘合約中包含就向客戶轉移商品或服務為客戶提供超過一年的重大融資利益的融資成分，則收益按應收金額的現值計量，並使用訓練局若與客戶於合約開始時進行單獨融資交易將採用的貼現率貼現。倘合約中包含為訓練局提供超過一年的重大融資利益的融資成分，則根據該合約確認的收益包括根據實際利率法計算的合約負債利息開支。使用香港財務報告準則第 15 號中的可行權宜方法，對於客戶付款與轉移承諾商品或服務之間的期間不超過一年的合約，交易價格不會就重大融資成分的影響進行調整。

訓練徵款收入，按海關每月提供的香港出口成衣 (包括鞋類) 製品的離岸價值固定百分比計算。

培訓課程收入和工業項目收入按各自的課程時間比例作確認。履行責任隨著服務的提供而逐漸完成，在提供服務前通常需要短期預付款。

作為可行權宜方法，分配給剩餘履行責任 (未完成或部份未完成) 的交易價格未在財務報表附註中披露，因為與培訓課程相關的所有剩餘履行義務都是合同的一部分，而預期持續時間為一年或更短。此外，就工業項目的提供服務而言，訓練局有權向其客戶收取當時所履行的責任相對應的金額。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Authority will be entitled in exchange for transferring the goods or services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

When the contract contains a financing component which provides the customer a significant benefit of financing the transfer of goods or services to the customer for more than one year, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Authority and the customer at contract inception. When the contract contains a financing component which provides the Authority a significant financial benefit for more than one year, revenue recognised under the contract includes the interest expense accreted on the contract liability under the effective interest method. For a contract where the period between the payment by the customer and the transfer of the promised goods or services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

Training levy income is recognised based on a fixed percentage on the F.O.B. value of clothing (including footwear) items exported from Hong Kong on a monthly basis advised from the Customs and Excise Department.

Training course income and industrial project income are recognised on a time proportion basis over the period of the respective course. The performance obligation is satisfied over time as services are provided and short-term advances are normally required before rendering the services.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to training course are a part of contracts that have an original expected duration of one year or less. In addition, in relation to rendering services for industrial project, the Authority has a right to consideration from its customers in an amount that corresponds directly with the value to the customers of the Authority's performance obligations completed to date.

2.4 重大會計政策 (續)

收入確認 (續)

利息收入採用實際利率方法按應計基準，以有關利率在金融工具預計年期內或較短期間（如適用）折扣估計未來現金收入至金融資產的賬面淨值確認。

股息收入於股東收取付款之權利已確立，與股息相關的經濟利益可能流入訓練局及股息金額能可靠計量時確認。

合約負債

合約負債指訓練局因已向客戶收取代價（或已到期代價款項），而須向客戶轉讓商品或服務的責任。倘客戶於訓練局將商品或服務轉讓予客戶前支付代價，則於作出付款或付款到期時（以較早者為準）確認合約負債。合約負債於訓練局履行合約時確認為收益。

租賃

承租人

倘合約為換取代價而授予在一段期間內控制可識別資產使用權，則該合約為租賃或包含租賃。倘客戶有權從使用可識別資產中獲取絕大部份經濟利益及擁有指示使用可識別資產的權利時，即有控制權。所有租賃期超過 12 個月確認為資產即代表可使用相關資產和負債即代表有責任支付租賃款項，除非相關資產是低價值。資產和負債於初始使用時以現值作基礎計量。當物業、廠房及設備確認為可使用權資產，該使用權資產按成本或估值減任何累計折舊和減值虧損計量，並就租賃負債的任何重新計量作調整。使用權資產按租賃期與資產可使用期中的較短者按直線法計算折舊。租賃負債按租賃條款的租賃付款額現值進行初始計量，隨後根據利息和租賃負債結算的影響進行調整，以及因重新評估租賃負債或租賃修改而產生的重新計量。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

Dividend income is recognised when the shareholders' right to receive payment has been established, it is probable that the economic benefits associated with the dividend will flow to the Authority and the amount of the dividend can be measured reliably.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Authority has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Authority transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Authority performs under the contract.

Leases

Lessee

A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to obtain substantially all of the economic benefits from use of the identified asset and the right to direct the use of the identified asset. All leases with a term of more than 12 months are recognised as assets representing the right of use of the underlying asset and liabilities representing the obligation to make lease payments, unless the underlying asset is of low value. Both the assets and the liabilities are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost or valuation less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful lives of the assets and the lease terms. Lease liabilities are initially measured at the present value of lease payments to be made under the lease terms and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

2.4 重大會計政策 (續)

現金及現金等值項目

於財務狀況表之現金及現金等值項目包括手持現金、銀行存款及一般在三個月內到期之高流動存款，即可隨時兌換已知金額的現金，毋須承受重大的價值變動風險及為履行短期現金承諾。

就現金流量表而言，現金及現金等值項目包括手持現金及銀行存款，以及上述定義之短期存款，扣除須應要求時償還之銀行透支，及為本訓練局現金管理涉及之一部份。

僱員福利

有薪假期結轉

訓練局依據與其僱員訂立的僱傭合約，按曆年向其僱員提供有薪年假。在若干情況下，各僱員於結算日尚未享用之假期准予結轉至下個年度使用。於結算日，按僱員於年內所得有薪假期之預計未來成本已當作一項應計費用並予以結轉。

退休金計劃供款

訓練局根據強制性公積金計劃條例，為其符合資格參加強制性公積金退休福利計劃（「強積金計劃」）的有關僱員管理一個界定供款強積金計劃。供款按僱員基本薪金的某一百分比作出，並根據強積金計劃規則於應付供款時在淨收益扣除供款。強積金計劃的資產與訓練局資產分開持有，並由獨立管理的基金管理。訓練局的僱主供款在向強積金計劃供款時即全部歸屬予僱員。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash on hand and at banks, and short-term highly liquid deposits with a maturity of generally within three months that are readily convertible into known amounts of cash, subject to an insignificant risk of changes in value and held for the purpose of meeting short-term cash commitments.

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and at banks, and short-term deposits, as defined above, less bank overdrafts which are repayable on demand and form an integral part of the Authority's cash management.

Employee benefits

Paid leave carried forward

The Authority provides paid annual leave to its employees under their employment contracts on a calendar year basis. Under certain circumstances, such leave which remains untaken as at the end of the reporting period is permitted to be carried forward and utilised by the respective employees in the following year. An accrual is made at the end of each reporting period for the expected future cost of such paid leave earned during the year by the employees and carried forward.

Pension scheme contributions

The Authority operates a defined contribution Mandatory Provident Fund retirement benefit scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees' basic salaries and are charged to net income as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Authority in an independently administered fund. The Authority's employer contributions vest fully with the employees when contributed into the MPF Scheme.

2.4 重大會計政策 (續)

其他僱員福利

界定福利計劃

訓練局支付長期服務金的法定責任是一項界定福利計劃。提供與長期服務金相關的福利成本是使用預期單位信貸法確定。在綜合財務狀況表中確認的與長期服務金相關的負債是責任淨額，此乃將未來長期服務金福利的現值扣除訓練局所作強積金供款所產生的應計福利。

重新計量包括精算收益及虧損與僱主強積金供款相關的投資回報及其他經驗調整（不包括淨界定福利負債的淨利息中包含的金額），在發生期間內計入其他全面收益表中。重新計量在後續期間不會重新分類至利潤或虧損。

過去服務成本在以下時間（以較早者為準），確認到利潤或虧損中：

- 計劃修訂或縮減的日期；及
- 訓練局確認與重組相關成本的日期

淨利息是將貼現率應用於淨界定福利負債進行計算。訓練局在綜合損益表中按功能將淨界定福利責任的以下變動歸類為「銷售成本」和「行政費用」：

- 服務成本包括現時服務成本，過去服務成本，縮減的損益及非常規結算
- 淨利息費用或收入

3. 所得稅

依據稅務條例第 88 條，訓練局可獲豁免繳納條例中所有稅項。故此，本財務報表無須作出任何香港利得稅及遞延稅項撥備。

2.4 MATERIAL ACCOUNTING POLICIES (continued)

Other employee benefits

Defined benefit plan

The Authority's statutory obligation to pay long service payment is a defined benefit plan. The cost of providing benefits relating to long service payment is determined using the projected unit credit method. The liability recognised in the consolidated statement of financial position in respect of long service payment is the net obligation, representing the present value of the future long service payment benefits reduced by entitlements from accrued benefits arising from MPF contributions made by the Authority.

Remeasurements, comprising actuarial gains and losses, and investment returns associated with the MPF employer contributions and other experience adjustments (excluding amounts included in net interest on the net defined benefit liability), are debited or credited to equity in other comprehensive income in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss at the earlier of:

- the date of the plan amendment or curtailment; and
- the date that the Authority recognises restructuring-related costs

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Authority recognises the following changes in the net defined benefit obligations under "cost of sales" and "administrative expenses" in the consolidated statement of profit or loss by function:

- service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements
- net interest expense or income

3. INCOME TAX

The Authority has been exempted under Section 88 of the Inland Revenue Ordinance from all taxes under the Ordinance. As a result, no provision for Hong Kong profits tax or deferred taxation is required in these financial statements.

4. 物業、廠房、設備及租賃負債

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES

		使用權資產 Right-of-use assets	持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
2024 年 12 月 31 日	31 December 2024							
於 2024 年 1 月 1 日：	At 1 January 2024:							
成本	Cost	320,970	19,413,409	10,166,074	273,099	8,230,970	38,083,552	38,404,522
累積折舊	Accumulated depreciation	(231,088)	(19,413,409)	(8,337,651)	(268,913)	(7,336,328)	(35,356,301)	(35,587,389)
賬面淨值	Net carrying amount	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133
於 2024 年 1 月 1 日， 扣除累積折舊	At 1 January 2024, net of accumulated depreciation	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133
添置	Additions	128,665	-	-	-	238,862	238,862	367,527
出售	Disposal	-	-	-	-	(20,789)	(20,789)	(20,789)
租賃修改	Lease modification	(6,839)	-	-	-	-	-	(6,839)
年內折舊撥備	Depreciation provided during the year	(46,847)	-	(188,300)	(1,883)	(223,900)	(414,083)	(460,930)
於 2024 年 12 月 31 日， 扣除累積折舊	At 31 December 2024, net of accumulated depreciation	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102
於 2024 年 12 月 31 日：	At 31 December 2024:							
成本	Cost	312,854	19,413,409	10,166,074	51,930	4,061,444	33,692,857	34,005,711
累積折舊	Accumulated depreciation	(147,993)	(19,413,409)	(8,525,951)	(49,627)	(3,172,629)	(31,161,616)	(31,309,609)
賬面淨值	Net carrying amount	164,861	-	1,640,123	2,303	888,815	2,531,241	2,696,102

4. 物業、廠房、設備及租賃負債(續)

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

		使用權資產 Right-of-use assets	持有資產 Owned assets					
		固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	樓宇 Buildings 港元 HK\$	租賃資產 Leasehold improvements 港元 HK\$	廠房及機器 Plant and machinery 港元 HK\$	固定裝置、 裝修及設備 Fixture, fitting and equipment 港元 HK\$	合計 Total 港元 HK\$	合計 Total 港元 HK\$
2023 年 12 月 31 日	31 December 2023							
於 2023 年 1 月 1 日：	At 1 January 2023:							
成本	Cost	320,970	19,413,409	8,283,074	273,099	8,205,943	36,175,525	36,496,495
累積折舊	Accumulated depreciation	(183,429)	(19,413,409)	(8,283,074)	(264,493)	(7,122,033)	(35,083,009)	(35,266,438)
賬面淨值	Net carrying amount	137,541	-	-	8,606	1,083,910	1,092,516	1,230,057
於 2023 年 1 月 1 日， 扣除累積折舊	At 1 January 2023, net of accumulated depreciation	137,541	-	-	8,606	1,083,910	1,092,516	1,230,057
添置	Additions	-	-	1,883,000	-	100,555	1,983,555	1,983,555
出售	Disposal	-	-	-	-	(5,184)	(5,184)	(5,184)
年內折舊撥備	Depreciation provided during the year	(47,659)	-	(54,577)	(4,420)	(284,639)	(343,636)	(391,295)
於 2023 年 12 月 31 日， 扣除累積折舊	At 31 December 2023, net of accumulated depreciation	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133
於 2023 年 12 月 31 日：	At 31 December 2023:							
成本	Cost	320,970	19,413,409	10,166,074	273,099	8,230,970	38,083,552	38,404,522
累積折舊	Accumulated depreciation	(231,088)	(19,413,409)	(8,337,651)	(268,913)	(7,336,328)	(35,356,301)	(35,587,389)
賬面淨值	Net carrying amount	89,882	-	1,828,423	4,186	894,642	2,727,251	2,817,133

4. 物業、廠房、設備及租賃負債 (續)

附註：

訓練局的租賃是用於營運中使用的某些辦公室設備。這些租賃資產是以年期為協定，年期分別由 2 年至 4 年及所有租賃款項是固定的。

租賃負債到期日概述

一年以內
一年之後但在五年內
租賃負債 (未折現)
折現金額
租賃負債 (已折現)
流動
非流動

於 2024 年 12 月 31 日應用在租賃負債的加權平均新增借貸利率確認為 5% (2023 年 : 3%)。

於 2024 年 12 月 31 日及 2023 年 12 月 31 日年度租賃負債之賬面變化

於 2023 年 1 月 1 日
附著的利息
款項
於 2023 年 12 月 31 日及 2024 年 1 月 1 日
添置
附著的利息
款項
租賃修改
於 2024 年 12 月 31 日

截止 2024 年 12 月 31 日及 2023 年 12 月 31 日止年度確認於損益表金額

使用權資產折舊費用
租賃負債的利息支出
租賃修改的收益
合計

在 2024 年，訓練局的租賃總現金流出為 HK\$51,648 (2023 年 : HK\$51,647)。訓練局於 2024 年之非現金添置的使用權資產和租賃負債為 HK\$128,665 (2023 年 : 無)。

4. PROPERTY, PLANT AND EQUIPMENT AND LEASE LIABILITIES (continued)

Notes:

The Authority leases certain of its office equipment used in its operations. Leases for these assets are negotiated for terms ranging from two to four years and all the lease payments are fixed.

Maturity profile of lease liabilities

	2024 港元 HK\$	2023 港元 HK\$
Within one year	51,648	44,208
After one year but within five years	135,168	52,896
Lease liabilities (undiscounted)	186,816	97,104
Discount amount	(18,425)	(4,065)
Lease liabilities (discounted)	168,391	93,039
Current	44,128	42,076
Non-current	124,263	50,963

The weighted average incremental borrowing rate applied to the lease liabilities recognised at 31 December 2024 was 5% (2023: 3%).

Movements of carrying amounts of lease liabilities as at 31 December 2024 and 2023

	港元 HK\$
At 1 January 2023	141,110
Accretion of interest	3,576
Payments	(51,647)
At 31 December 2023 and 1 January 2024	93,039
Addition	128,665
Accretion of interest	5,738
Payments	(51,648)
Lease modification	(7,403)
At 31 December 2024	168,391

Amounts recognised in the statement of profit or loss for the year ended 31 December 2024 and 2023

	2024 港元 HK\$	2023 港元 HK\$
Depreciation expense of right-of-use assets	46,847	47,659
Interest expense on lease liabilities	5,738	3,576
Gain on lease modification	(564)	-
Total	52,021	51,235

The Authority had total cash outflows for leases of HK\$51,648 in 2024 (2023: HK\$51,647). The Authority had non-cash additions of right-of-use asset and lease liability of HK\$128,665 in 2024 (2023: nil)

5. 按公平值列入其他全面收益的股權投資

上市股權投資，按公平值計：

匯豐控股有限公司

太古股份有限公司

電能實業有限公司

希慎興業有限公司

新鴻基地產發展有限公司

恆生銀行有限公司

合計

5. EQUITY INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Listed equity investments, at fair value

HSBC Holdings plc

Swire Pacific Limited

Power Assets Holdings Limited

Hysan Development Company Limited

Sun Hung Kai Properties Limited

Hang Seng Bank Limited

Total

2024 港元 HK\$	2023 港元 HK\$
45,480,000	37,800,000
8,454,000	7,932,000
17,886,000	14,932,500
3,433,600	4,495,000
8,883,350	10,049,550
9,555,000	9,105,000
<u>93,691,950</u>	<u>84,314,050</u>

由於訓練局認為這些投資具有策略性，上述股權投資不可撤銷地以公平值計入其他全面收益。

The above equity investments were irrevocably designated at fair value through other comprehensive income as the Authority considers these investments to be strategic in nature.

截至2024年12月31日止年度內，訓練局收到的股息金額分別為滙豐控股有限公司 HK\$3,832,055；太古股份有限公司 HK\$388,050；電能實業有限公司 HK\$926,813；希慎興業有限公司 HK\$311,634；新鴻基地產發展有限公司 HK\$444,019 及恆生銀行有限公司 HK\$676,600。

During the year ended 31 December 2024, the Authority received dividends in the amounts of HK\$3,832,055, HK\$388,050, HK\$926,813, HK\$311,634, HK\$444,019 and HK\$676,600 from HSBC Holdings plc, Swire Pacific Limited, Power Assets Holdings Limited, Hysan Development Company Limited, Sun Hung Kai Properties Limited and Hang Seng Bank Limited, respectively.

6. 應收賬款

6. ACCOUNTS RECEIVABLE

應收賬款

Accounts receivable

2024 港元 HK\$	2023 港元 HK\$
<u>4,875,942</u>	<u>1,195,148</u>

訓練局與客戶的交易條款以信貸為主。信貸期一般為30日，每個客戶有最高信貸額。訓練局嚴格控制未償還應收賬款，會計部負責減低信貸風險，高級管理人員會定期審閱逾期結餘。基於上述情況，以及訓練局應收賬款牽涉大量不同性質的客戶，故不存在過分集中的信貸風險。訓練局概未就有關應收賬款結餘持有任何抵押品或其他信貸增級。應收賬款為不計息。

The Authority's trading terms with its customers are mainly on credit. The credit period is generally around 30 days. Each customer has a maximum credit limit. The Authority seeks to maintain strict control over its outstanding receivables and has an accounting department to minimise credit risk. Overdue balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the Authority's accounts receivable relate to a large number of diversified customers, there is no significant concentration of credit risk. The Authority does not hold any collateral or other credit enhancements over its accounts receivable balances. Accounts receivable are non-interest-bearing.

6. 應收賬款 (續)

訓練局採用簡化方法處理香港財務報告準則第9號所規定的預期信貸虧損，該準則允許使用所有應收賬款的整個存續期間預期虧損。為計量預期信貸虧損，應收賬已根據其信貸風險特性及逾期日子分組。預期信貸虧損也包含前瞻性資料。截止2024年12月31日及2023年12月31日，訓練局根據香港財務報告準則第9號對虧損定額之評估為不重要。

7. 預付款項、按金及其他應收賬款

預付款項
按金及其他應收賬款
預付款項、按金及其他應收賬款
減：非流動預付款項
預付款項、按金及其他應收賬款

按金及其他應收賬款減值

截止2024年12月31日及2023年12月31日，按金及其他應收賬款的賬面值約與其公平價值相若。有關對債務人的信貸狀況及其可復原性已被評估，截止2024年12月31日及2023年12月31日的預期信貸虧損確認為極輕微。

8. 現金及銀行結餘

現金及銀行結餘
定期存款
現金及銀行結餘合計

銀行存款以每日銀行存款利率計算，賺取浮動利率利息收入。銀行結餘存於信用良好銀行而近期並無違約記錄。

6. ACCOUNTS RECEIVABLE (continued)

The Authority applies the simplified approach to provide for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss model for all accounts receivable. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due. The expected credit losses have also incorporated forward looking information. As at 31 December 2024 and 2023, the Authority assessed the loss allowance under the application of HKFRS 9 was immaterial.

7. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2024 港元 HK\$	2023 港元 HK\$
Prepayments	860,324	942,083
Deposits and other receivables	187,486	1,249,875
Prepayments, deposits and other receivables	1,047,810	2,191,958
Less: non-current prepayments	(2,300)	(240,353)
Prepayments, deposits and other receivables	1,045,510	1,951,605

Impairment of deposits and other receivables

The carrying amount of deposits and other receivables approximated to their fair value as at 31 December 2024 and 2023. Their recoverability was assessed with reference to the credit status of the debtors, and the expected credit losses as at 31 December 2024 and 2023 were considered to be minimal.

8. CASH AND BANK BALANCES

	2024 港元 HK\$	2023 港元 HK\$
Cash and bank balances	4,410,756	8,205,464
Time deposits	8,450,000	4,900,000
Total cash and bank balance	12,860,756	13,105,464

Cash at banks earn interests at floating rates based on daily bank deposits rates. The bank balances are deposited with creditworthy banks with no recent history of default.

9. 應付賬款

應付賬款為不計息，且一般須於30日內清付。

9. ACCOUNTS PAYABLE

The accounts payable are non-interest-bearing and are normally settled on 30-day terms.

10. 其他應付賬款及應計費用

10. OTHER PAYABLES AND ACCRUALS

		附註 Notes	2024 港元 HK\$	2023 港元 HK\$
合約負債	Contract liabilities	(a)	2,256,403	3,797,533
其他應付賬款	Other payables	(b)	646,130	622,562
應計費用	Accruals		397,277	560,583
合計	Total		<u>3,299,810</u>	<u>4,980,678</u>

附註：

(a) 截止2024年12月31日及2023年12月31日之合約負債詳述如下：

Notes:

(a) Details of contract liabilities as at 31 December 2024 and 2023 are as follows:

			2024 港元 HK\$	2023 港元 HK\$
從客戶收取之短期預付款	Short-term advances received from customers			
培訓課程	Training courses		930,941	2,035,061
工業項目	Industrial projects		1,325,462	1,762,472
總合約負債	Total contract liabilities		<u>2,256,403</u>	<u>3,797,533</u>

合約負債包括提供培訓課程和工業項目顧問服務之短期預付款。在2024年合約負債減少主要是由於年底為客戶提供的工業項目顧問服務所收取的短期預付款減少所致。

Contract liabilities include short-term advances received to provide training courses and consultancy services for industrial projects. The decrease in contract liabilities in 2024 was mainly due to the decrease in short-term advances received from customers in relation to the provision of consultancy services for industrial projects at the end of the year.

下表顯示本報告期內計入報告期初合約負債的已確認收益金額及以先前已完成的履行責任予以確認：

The following table shows the amounts of revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period and recognised from performance obligations satisfied in previous periods:

			2024 港元 HK\$	2023 港元 HK\$
計入報告期初合約負債的已確認收益：	Revenue recognised that was included in contract liabilities at the beginning of the reporting period:			
培訓課程	Training courses		2,008,823	1,144,978
工業項目	Industrial projects		1,757,572	6,956,926
合計	Total		<u>3,766,395</u>	<u>8,101,904</u>

(b) 其他應付賬款為不計息，平均期限為三個月。

(b) Other payables are non-interest-bearing and have an average term of three months.

11. 界定福利責任

長期服務金

訓練局根據香港僱傭條例「僱傭條例」，向在香港工作滿至少 5 年符合條件的僱員在退休或因某些情況終止僱傭時支付長期服務金。長期服務金是根據僱員的最後一個月的薪金及服務年資來計算。根據僱傭條例，僱主可以將僱員的長期服務金與僱主的強積金供款累計權益進行抵銷。於 2022 年，「2022 年僱傭及退休計劃法例（抵銷安排）（修訂）條例」（修訂條例）刊憲，自過渡日期（2025 年 5 月 1 日）起，訓練局不得再使用強制性僱主供款之累計權益來抵銷僱員的長期服務金。通過的修訂法案被視為計劃的修訂。除上述法定抵銷權外，長期服務金福利並無其他資金可作抵銷。

淨長期服務金責任會受於利率風險、訓練局僱員退休或終止受僱時的年資變化風險、日後薪金升幅預期率及僱員於強積金計劃投資回報相關的市場風險。

最近期之淨界定福利責任的現值精算估值於 2024 年 12 月 31 日由 WeValue Advisory Limited — 香港獨立評估諮詢公司 — 採用預期單位信貸精算法計算。

截止報告期末所使用的主要精算假設如下：

貼現率 (%)
流動率 (%)
預期薪金升幅 (%)

Discount rate (%)
Turnover rate (%)
Expected rate of salary increases (%)

11. DEFINED BENEFIT OBLIGATIONS

Long service payment

The Authority is obligated to pay long service payment to qualifying employees in Hong Kong with a minimum of 5 years employment period upon retirement or termination of employment under certain circumstances, in accordance with the Hong Kong Employment Ordinance (the "Employment Ordinance"). Long service payment is calculated based on the last monthly salary of the employees and the number of years of service. There are provisions under the Employment Ordinance permitting employers to offset employees' long service payment against the accrued benefits attributable to employer's contributions to the MPF Scheme. In 2022, the Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Bill 2022 (the "Amendment Bill") was enacted, such that the Authority can no longer use accrued benefits arising from MPF mandatory employer contributions to offset employees' long service payment accrued as from the transition date (i.e, 1 May 2025). The enactment of the Amendment Bill is treated as a plan amendment. Except for the statutory right to offset as described above, the long service payment benefits are unfunded.

The net long service payment obligations are exposed to interest rate risk, the risk of changes in the longevity at retirement or termination of employment for the Authority's employees, expected rate of future salary increase and market risk associated with investment returns of employees' MPF Scheme.

The most recent actuarial valuation of the present value of the net defined benefit obligations was carried out on 31 December 2024 by WeValue Advisory Limited, an independent appraisal firm in Hong Kong, using the projected unit credit actuarial valuation method.

The principal actuarial assumptions used as at the end of the reporting period are as follows:

	2024	2023
貼現率 (%)	3.3% - 4.1%	-
流動率 (%)	0.0% - 21.0%	-
預期薪金升幅 (%)	5.0%	-

11. 界定福利責任 (續)

長期服務金 (續)

截止報告期末的重大假設的定量敏感性分析如下：

2024

貼現率	Discount rate
流動率	Turnover rate
日後薪金升幅	Future salary increase

2023

貼現率	Discount rate
流動率	Turnover rate
日後薪金升幅	Future salary increase

上述的敏感性分析是基於一種方法，該方法推算在報告期末發生合理假設變動時對界定福利責任的影響。敏感性分析基於一個重要假設的變化，假定其他所有假設保持不變。敏感性分析可能無法代表界定福利責任的實際變化，因為假設的變化不太可能獨立發生。

在綜合損益表中確認的長期服務金的總費用如下：

過去服務成本
現時服務成本
利息成本
在行政費用中確認的淨福利費用

Past service cost
Current service cost
Interest cost
Net benefit expenses recognized in administrative expenses

2024 港元 HK\$	2023 港元 HK\$
118,000	-
31,000	-
4,000	-
153,000	-

11. DEFINED BENEFIT OBLIGATIONS (continued)

Long service payment (continued)

A quantitative sensitivity analysis for significant assumptions as at the end of the reporting period is shown below:

利率增加 Increase in rate 百分比 %	界定福利責任 增加 / (減少) Increase/ (decrease) in defined benefit obligations 港元 HK\$	利率減少 Decrease in rate 百分比 %	界定福利責任 增加 / (減少) Increase/ (decrease) in defined benefit obligations 港元 HK\$
1%	(9,342)	1%	11,177
1%	(7,663)	1%	8,612
1%	205	1%	(219)
-	-	-	-
-	-	-	-
-	-	-	-

The sensitivity analysis above has been determined based on a method that extrapolates the impact on defined benefit obligations as a result of reasonable changes in key assumptions occurring at the end of the reporting period. The sensitivity analysis is based on a change in a significant assumption, keeping all other assumptions constant. The sensitivity analysis may not be representative of an actual change in the defined benefit obligations as it is unlikely that changes in assumptions would occur in isolation of one another.

The total expenses recognised in the consolidated statement of profit or loss in respect of the long service payment are as follows:

11. 界定福利責任 (續)*長期服務金 (續)*

淨界定福利責任的變動如下：

淨界定福利責任：
於 2023 年 1 月 1 日、2023 年 12 月 31 日及 2024 年 1 月 1 日
服務成本
淨利息支出
於 2024 年 12 月 31 日

11. DEFINED BENEFIT OBLIGATIONS (continued)*Long service payment (continued)*

The movements in the net defined benefit obligations are as follows:

	港元 HK\$
Net defined benefit obligations:	
As at 1 January 2023, 31 December 2023 and 1 January 2024	-
Service Cost	149,000
Net interest expense	4,000
As at 31 December 2024	<u>153,000</u>

12. 普通儲備

按照工業訓練 (製衣業) 條例第 17 條，訓練局所有並非即時需用的資金 (i) 可作定期存款，存於由香港特別行政區政府財政司司長 (財政司司長) 為此目的的一般或任何特定情況而提名的銀行或儲蓄銀行；或 (ii) 經財政司司長事先批准，可投資在訓練局認為適合的各項投資。

12. GENERAL RESERVE

In accordance with the Industrial Training (Clothing Industry) Ordinance Section 17, all funds of the Authority that are not immediately required may be (i) deposited on fixed deposit in any bank or savings bank nominated by the Financial Secretary of the Government of the Hong Kong Special Administrative Region ("Financial Secretary") either generally or, in any particular case, for that purpose; or (ii) subject to the prior approval of the Financial Secretary invested in such investments as the Authority thinks fit.

13. 附註於現金流量表

(a) 主要非現金交易

年度內，訓練局就物業、廠房及設備作出租賃安排，於租賃開始時的總資本價值為 HK\$128,665。

13. NOTE TO THE STATEMENT OF CASH FLOWS

(a) Major non-cash transactions

During the year, the Authority entered into lease arrangement in respect of an item of property, plant and equipment with a total capital value at the inception of the lease of HK\$128,665.

(b) 金融業務所產生的負債變化

(b) Changes in liabilities arising from financing activities

	租賃負債 Lease liabilities 港元 HK\$
於 2023 年 1 月 1 日	At 1 January 2023
金融現金流的變化：	Changes from financing cash flows:
租賃負債的資本要素	Capital element of lease liabilities
其他的變化：	Other changes:
租賃負債的財務費用	Finance charge on lease liabilities
利息支出	Interest expenses
於 2023 年 12 月 31 日及 2024 年 1 月 1 日	At 31 December 2023 and 1 January 2024
金融現金流的變化：	Changes from financing cash flows:
租賃負債的資本要素	Capital element of lease liabilities
其他的變化：	Other changes:
新租賃	New lease
租賃負債的財務費用	Finance charge on lease liabilities
利息支出	Interest expenses
租賃終止	Termination of leases
於 2024 年 12 月 31 日	At 31 December 2024

14. 按類別劃分的金融工具

各類別金融工具於報告期末之賬面值如下：

2024

金融資產Financial assets

		按公平值列入其他 全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列入的 金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全面收益 的股權投資	Equity investments at fair value through other comprehensive income	93,691,950	-	93,691,950
應收賬款	Accounts receivable	-	4,875,942	4,875,942
金融資產包括預付款項、按金 及其他應收賬款 (附註 7)	Financial assets included in prepayments, deposits and other receivables (note 7)	-	187,486	187,486
現金及銀行結餘	Cash and bank balances	-	12,860,756	12,860,756
合計	Total	93,691,950	17,924,184	111,616,134

金融負債Financial liabilities

		按攤銷成本列入的 金融負債 Financial liabilities at amortised cost 港元 HK\$
應付賬款	Accounts payable	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503
租賃負債	Lease liabilities	168,391
合計	Total	1,139,942

14. 按類別劃分的金融工具 (續)

14. FINANCIAL INSTRUMENTS BY CATEGORY
(continued)

2023

金融資產Financial assets

		按公平值列入其他 全面收益的 金融資產 Financial assets at fair value through other comprehensive income 港元 HK\$	按攤銷成本列入的 金融資產 Financial assets at amortised cost 港元 HK\$	合計 Total 港元 HK\$
按公平值列入其他全面收益 的股權投資	Equity investments at fair value through other comprehensive income	84,314,050	-	84,314,050
應收賬款	Accounts receivable	-	1,195,148	1,195,148
金融資產包括預付款項、按金 及其他應收賬款 (附註 7)	Financial assets included in prepayments, deposits and other receivables (note 7)	-	1,249,875	1,249,875
現金及銀行結餘	Cash and bank balances	-	13,105,464	13,105,464
合計	Total	84,314,050	15,550,487	99,864,537

金融負債Financial liabilities

			按攤銷成本列入的 金融負債 Financial liabilities at amortised cost 港元 HK\$
應付賬款	Accounts payable		309,077
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals		956,320
租賃負債	Lease liabilities		93,039
合計	Total		1,358,436

15. 金融資產及負債的公平價值等級架構

截止 2024 年 12 月 31 日及 2023 年 12 月 31 日，
下表載列訓練局的金融工具公平值計量等級：

2024 年 12 月 31 日

金融資產按公平價值計量

按公平值列入其他全面收益
的股權投資
上市股權投資
(香港)

Equity investments at fair value through
other comprehensive income
Listed equity investments
(Hong Kong)

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
93,691,950	-	-	93,691,950

2023 年 12 月 31 日

按公平值列入其他全面收益
的股權投資
上市股權投資
(香港)

Equity investments at fair value through
other comprehensive income
Listed equity investments
(Hong Kong)

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
84,314,050	-	-	84,314,050

金融資產按公平價值計量

年度內，第一層及第二層之間並無任何轉移，
以及沒有轉入或轉出第三層。

在香港之上市股權投資的公平值是按活躍市
場報價釐訂。

訓練局評估應收賬款、金融資產包括預付
款項、按金、其他應收賬款、現金及銀行結餘、
應付賬款及財務負債包括其他應付賬款及應
計費用的公平值與其賬面值相若，主要是由於
此等工具於短期內屆滿所致。

15. FAIR VALUE HIERARCHY OF FINANCIAL ASSETS AND LIABILITIES

The following table provides the fair value measurement hierarchy
of the Authority's financial instruments as at 31 December 2024
and 2023:

31 December 2024

Financial assets measured at fair value

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
93,691,950	-	-	93,691,950

31 December 2023

公平值計量分類為 Fair value measurements categorised into			
第一層 Level 1 港元 HK\$	第二層 Level 2 港元 HK\$	第三層 Level 3 港元 HK\$	合計 Total 港元 HK\$
84,314,050	-	-	84,314,050

Financial assets measured at fair value

There have been no transfers between Level 1 and Level 2, and no
transfers into or out of Level 3 during the year.

The fair values of listed equity investments in Hong Kong are
derived from quoted prices in active markets.

The Authority has assessed that the fair values of accounts
receivable, financial assets included in prepayments, deposits
and other receivables, cash and bank balances, accounts payable
and financial liabilities included in other payables and accruals
approximate to their carrying amounts largely due to the short-
term maturities of these instruments.

16. 金融風險管理的目的及政策

訓練局的主要金融工具包括現金及銀行結餘及按公平值列入其他全面收益的股權投資。持有該等金融工具的主要目的是為訓練局的業務籌集資金。訓練局擁有多種於經營過程中直接產生的其他金融資產及負債，例如應收賬款、金融資產包括預付款項、按金、其他應收賬款及應付賬款及金融負債包括其他應付賬款及應計費用。

在整個年度內，按訓練局的政策，並無任何金融工具的交易。

訓練局的金融工具所涉及的主要風險為股票價格風險、信貸風險及流動資金風險。訓練局各委員審議並同意定出管理這些風險的政策，其概要如下。

股票價格風險

訓練局承受的市場價格變動風險，主要涉及訓練局按公平值列入其他全面收益的股權投資附隨的浮動市場價格。訓練局的股權投資是香港交易所上市的股份，並於報告期末按市場報價計算。訓練局委員通過維持具有不同風險的投資組合來管理這種風險。

下表載列香港交易所市場股份指數，最接近報告期末的最後交易收市指數，以及年內最高及最低指數分別是：

	2024 年 12 月 31 日 31 December 2024	高 / 低 2024 High/low 2024	2023 年 12 月 31 日 31 December 2023	高 / 低 2023 High/low 2023
香港 – 恆生指數 Hong Kong – Hang Seng Index	20,041	23,242/ 14,794	17,047	22,701/ 15,972

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Authority's principal financial instruments comprise cash and bank balances and equity investments at fair value through other comprehensive income. The main purpose of these financial instruments is to raise finance for the Authority's operations. The Authority has various other financial assets and liabilities such as accounts receivable, financial assets included in prepayments, deposits and other receivables, accounts payable and financial liabilities included in other payables and accruals, which arise directly from its operations.

It is, and has been, throughout the year under review, the Authority's policy that no trading in financial instruments shall be undertaken.

The main risks arising from the Authority's financial instruments are equity price risk, credit risk and liquidity risk. The members of the Authority reviews and agrees policies for managing each of these risks and they are summarised below.

Equity price risk

The Authority's exposure to the risk of changes in market prices relates primarily to the Authority's equity investments at fair value through other comprehensive income with floating market prices. The Authority's equity investments are listed on the Hong Kong stock exchange and are valued at quoted market prices at the end of the reporting period. The members of the Authority manage this exposure by maintaining a portfolio of investments with different risks.

The market equity indices for the Hong Kong stock exchange, at the close of business of the nearest trading day in the year to the end of the reporting period, and their respective highest and lowest points during the year were as follows:

16. 金融風險管理的目的及政策 (續)

下表載列在所有其他變數維持不變之情況下及未計任何稅務影響前，以其賬面值為基準，股權投資於報告期末結算日之公平值每變動1%時，相關項目之敏感程度。這分析目的是影響股權投資是來自股權投資的重估儲備及未計算減值等因素，盈餘/(虧損)可能因而受影響。

2024

按公平值列入其他全面收益的香港上市
股權投資
按公平值列入其他全面收益的香港上市
股權投資

Equity investments at fair value through other
comprehensive income listed in Hong Kong
Equity investments at fair value through other
comprehensive income listed in Hong Kong

增加/(減少) 賬面值 Increase/ (decrease) in carrying amount 百分比 %	增加/(減少) 儲備總額 Increase/ (decrease) in total reserves 港元 HK\$
--	--

+1%	936,920
-1%	<u>(936,920)</u>

2023

按公平值列入其他全面收益的香港上市
股權投資
按公平值列入其他全面收益的香港上市
股權投資

Equity investments at fair value through other
comprehensive income listed in Hong Kong
Equity investments at fair value through other
comprehensive income listed in Hong Kong

+1%	843,141
-1%	<u>(843,141)</u>

信貸風險

訓練局所有銀行結餘均儲存於香港主要的金融機構內，而管理層亦相信該金融機構擁有高信貸質素。訓練局只與熟悉及信譽良好的第三者進行交易。按照訓練局的政策，所有擬按信貸條款進行交易的客戶均須預付按金，惟某些客戶與訓練局簽署了策略聯盟協議，共同開發正在進行的項目除外。此外，訓練局會持續監察應收賬款的結餘情況，而訓練局壞賬風險並不重大。

訓練局其他金融資產的信貸風險(包括現金及銀行結餘、按金、其他應收款、按公平值列入其他全面收益的股權投資)來自交易對手違約、最高風險等於該等金融工具賬面淨值為限。

由於訓練局只向熟悉及信譽良好的第三者提供服務，故無須抵押品。訓練局並沒有明顯集中的信貸風險。

Credit risk

All the Authority's bank balances are held in major financial institutions located in Hong Kong, which management believes are of high credit quality. The Authority trades only with recognised and creditworthy third parties. It is the Authority's policy that all customers who wish to trade on credit terms are required to pay deposit in advance except for certain customers who have signed strategic alliance agreements to jointly develop ongoing projects with the Authority. In addition, receivable balances are monitored on an ongoing basis and the Authority's exposure to bad debts is not significant.

The credit risk of the Authority's other financial assets, which comprise cash and bank balances, deposits, other receivables and equity investments at fair value through other comprehensive income, arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

Since the Authority provides services only to recognised and creditworthy third parties, there is no requirements for collateral. There are no significant concentrations of credit risk within the Authority.

16. 金融風險管理的目的及政策 (續)

信貸風險 (續)

最高風險及年末階段

下表根據訓練局的信貸政策，列示信貸質素及最高信貸風險，除非無須花費額外成本或努力便可獲得其他資料，否則下表主要以逾期資料，及於本年度 12 月 31 日之年末階段分類為基礎。呈列數字為財務資產的賬面總值。

2024 年 12 月 31 日

31 December 2024

		12 個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收賬款 *	Accounts receivable*	-	-	-	4,875,942	4,875,942
金融資產包括預付款項、 按金及其他應收賬款 - 正常 **	Financial assets included in prepayments, deposits and other receivables - Normal**	187,486	-	-	-	187,486
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	12,860,756	-	-	-	12,860,756
合計	Total	13,048,242	-	-	4,875,942	17,924,184

2023 年 12 月 31 日

31 December 2023

		12 個月預期 信貸虧損 12-month ECLs	全期預期信貸虧損 Lifetime ECLs			合計 Total 港元 HK\$
		第一階段 Stage 1 港元 HK\$	第二階段 Stage 2 港元 HK\$	第三階段 Stage 3 港元 HK\$	簡化方法 Simplified approach 港元 HK\$	
應收賬款 *	Accounts receivable*	-	-	-	1,195,148	1,195,148
金融資產包括預付款項、 按金及其他應收賬款 - 正常 **	Financial assets included in prepayments, deposits and other receivables - Normal**	1,249,875	-	-	-	1,249,875
現金及銀行結餘 - 尚未逾期	Cash and bank balances - Not yet past due	13,105,464	-	-	-	13,105,464
合計	Total	14,355,339	-	-	1,195,148	15,550,487

* 訓練局應用簡化方法評估應收賬款的減值，資料披露於財務報表附註 6。

** 倘包含在預付款項、按金、其他應收賬款的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初始確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。

* For accounts receivable to which the Authority applies the simplified approach for impairment, information is disclosed in note 6 to the financial statements.

** The credit quality of the financial assets included in prepayments, deposits and other receivables is considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

16. 金融風險管理的目的及政策 (續)

流動資金風險

訓練局的目標是通過投資和處置按公平值列入其他全面收益的股權投資，以維持資金延續性與靈活性之間的平衡。

於報告期末，訓練局的金融負債根據合約未貼現付款的到期情況如下：

		2024		
		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	316,048	-	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503	-	655,503
租賃負債	Lease liabilities	51,648	135,168	186,816
合計	Total	1,023,199	135,168	1,158,367

		2023		
		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	309,077	-	309,077
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	956,320	-	956,320
租賃負債	Lease liabilities	44,208	52,896	97,104
合計	Total	1,309,605	52,896	1,362,501

資本管理

訓練局資本管理的主要目標為保障訓練局持續營運的能力，以及保持穩健的資本比率，來支持其業務。

訓練局管理其資本架構，根據經濟環境之變更及有關資產之風險特質作出調整。要維持或調整資本架構，訓練局需依據工業訓練（製衣業）條例作調整及管理其資金及財產。訓練局並不受任何外來之資本要求影響。截至 2024 年 12 月 31 日及 2023 年 12 月 31 日止年度，管理資本的目標、政策或程序並無變更。

16. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Liquidity risk

The Authority's objective is to maintain a balance between continuity of funding and flexibility through investment and disposal of equity investments at fair value through other comprehensive income.

The maturity profile of the Authority's financial liabilities as at the end of reporting period, based on contractual undiscounted payments, is as follows:

		2024		
		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	316,048	-	316,048
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	655,503	-	655,503
租賃負債	Lease liabilities	51,648	135,168	186,816
合計	Total	1,023,199	135,168	1,158,367

		2023		
		於要求時或少於 1 年 On demand or less than one year 港元 HK\$	1 年至 5 年 One to five years 港元 HK\$	合計 Total 港元 HK\$
應付賬款	Accounts payable	309,077	-	309,077
金融負債包括其他應付賬款 及應計費用	Financial liabilities included in other payables and accruals	956,320	-	956,320
租賃負債	Lease liabilities	44,208	52,896	97,104
合計	Total	1,309,605	52,896	1,362,501

Capital management

The primary objective of the Authority's capital management is to safeguard the Authority's ability to continue as a going concern and to maintain healthy capital ratios in order to support its business.

The Authority manages its capital structure and makes adjustments to it, in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Authority may adjust and manage all the funds and property of the Authority in accordance with the Industrial Training (Clothing Industry) Ordinance. The Authority is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes during the years ended 31 December 2024 and 31 December 2023.

17. 財務報表的審批

本財務報表已於 2025 年 4 月 29 日獲訓練局委員批准並授權刊發。

17. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the members of the Authority on 29 April 2025.



Clothing Industry Training Authority
製衣業訓練局

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 [clothing-industry-training-authority](https://www.linkedin.com/company/clothing-industry-training-authority)

 [hkcita_fashion](https://twitter.com/hkcita_fashion)

 [HKCITA](https://www.youtube.com/HKCITA)